

■ TAX ALERT: NEW RULES IN FORCE FROM 25 SEPTEMBER 2026

Four New Tax Ministerial Orders in Rwanda: What Changes and What It Means for You

Ministerial Orders N° 006, 007, 008 and 009/26/10/TC of 24 September 2026

E-invoicing, tax waivers, whistleblower awards, the Tax Policy Committee, microfinance and tax residence

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Approved by Cabinet: 30 June 2026. **Signed:** 24 September 2026 by the Minister of Finance and Economic Planning, Hon. MURANGWA Yusuf

Legal Basis: Law N° 020/2023 on tax procedures (Arts. 17, 76, 100 and 102); Law N° 027/2022 establishing taxes on income, as amended (Arts. 4, 9 and 46)

Entry into Force: 25 September 2026, the date of publication. None of the four Orders has a transition period.

Repealed: Ministerial Order N° 002/13/10/TC of 31/07/2013 on certified electronic billing machines (by Order 006 only)

1. Executive Summary

Rwanda's Minister of Finance has published four Ministerial Orders that fill in rules the 2023 tax procedures law and the 2022 income tax law had left open. They are already in force. This briefing covers Orders 006 and 009 in detail; Order 007 is summarised below.

Order	What It Covers	Our Impact Rating
N° 006	Electronic invoicing (replacing the 2013 EBM rules), waiver of tax, interest and penalties, and the award for reporting tax evasion	High, all businesses. New operational duties from day one, ERP integration, and a real incentive for insiders to report
N° 009	Permanent residence, effective place of management, and the turnover threshold for certified financial statements	High for groups and larger taxpayers. Certification threshold rises from FRW 600m to FRW 1bn; broad residence tests for foreign entities
N° 007	Composition and functioning of the Tax Policy Committee	Indirect. Creates a formal channel for private sector input, and the Committee is consulted on waivers

How to read this alert. For each Order we set out what the text says, followed by a green **Our Interpretation** box explaining what we think it means in practice, where the text is unclear, and what we recommend. Our interpretation reflects our professional reading.

2. Order 006: Electronic Invoicing

Article 17 of the tax procedures law requires anyone carrying out a taxable activity to issue invoices from an electronic invoicing system certified by RRA. Order 006 sets the detailed rules and repeals the 2013 EBM Order. The language changes from a "billing machine" to an "electronic invoicing system", which covers any certified point of sale system, gadget or other electronic device.

2.1 What the Order Requires

Topic	Rule
Set-up (Art. 3(a), (b))	Obtain the system as determined by RRA. If you use a system other than the one RRA issues, hold a valid service contract with an RRA-licensed supplier registered in Rwanda.
At the point of sale (Art. 3(c), (d))	Keep the system where customers can access it, with a visible notice showing your name, address, TIN, SDC serial number and VAT status, and the statement "do not pay if an invoice is not issued" .
Stock and cancellations (Art. 3(f), (h))	Stock moved between your own stores needs a delivery note generated by the system. Cancelled receipts must be certified and documented under RRA's cancellation procedure.
Theft or damage (Art. 3(i), (j))	Notify RRA within 12 hours of theft and 6 hours of damage, with a report from the competent authority. Replace the system within 5 working days if trading continues. Meanwhile issue manual invoices in duplicate, then print them through the system once restored.
Closing down (Art. 3(g))	Ask RRA to deactivate the system.
ERP integration (Art. 4)	A taxpayer invoicing through an ERP must integrate it with the electronic invoicing system in the manner RRA prescribes.
Buyer-initiated invoice (Art. 5)	Where the seller cannot issue an invoice, the buyer initiates it and the seller must approve it.
Invoice content (Art. 6)	Minimum data now includes a buyer identification number (TIN, phone number or nine zeros), the buyer's phone number, the sale address, uninterrupted serial numbering by invoice type, means of payment, discounts and SDC data.
Types (Art. 7)	Transactions: sale and cancellation. Invoices: normal receipt, copy and pro-forma.
Who is outside the system (Art. 8)	Anyone not obliged to file an annual income tax return need not use the system for each transaction, but must still approve buyer-initiated invoices.
Enforcement (Art. 9)	RRA will use data analytics, on-site inspectors, or both.

■ Our Interpretation: E-Invoicing

The exemption is narrow. In practice, almost every trading business must use the system, and even the small exempt group is pulled in through buyer-initiated invoices.

ERP integration is the real project. The obligation is live now, but it depends on the "prescribed manner" RRA sets. We expect RRA to publish technical specifications and a timetable. Until then, businesses should document their current set-up, confirm with their ERP vendor what an RRA interface requires, and avoid invoicing from the ERP and the EBM in parallel without reconciliation, which is where data analytics will look first.

Inventory now has to reconcile. System-generated delivery notes for internal transfers mean RRA can match stock movements against sales. Businesses with several depots or shops should expect questions where stock leaves one location and no sale follows.

The customer notice changes who polices compliance. "Do not pay if an invoice is not issued", combined with the award described in section 4, gives customers and staff both the prompt and the incentive to report.

Data protection. Recording buyers' phone numbers on invoices means personal data is processed at every sale. Businesses should check their privacy notices against Rwanda's personal data protection law.

3. Order 006: Waiver of Tax, Interest and Penalties

Article 76 of the tax procedures law lets a taxpayer in considerable financial difficulty ask for a waiver. Order 006 sets the procedure. The taxpayer applies on RRA forms with an explanation. If RRA finds the request valid, it sends the Minister a report covering the taxpayer's profile, the amounts and taxes concerned, the specific hardship, proof of payment or an instalment agreement, and the tax periods. If not, RRA informs the taxpayer in writing.

A waiver of interest or penalties is granted only if the applicant meets **all four** conditions (Art. 11(1)):

- the principal tax is paid or covered by an instalment agreement;
- the taxpayer paid consistently before the hardship arose;
- the taxpayer is otherwise compliant with tax laws and procedures; and
- documents from competent authorities prove where the hardship came from.

A waiver of **principal tax** goes to Cabinet for decision (Art. 11(2)). Under Article 76 of the parent law, the Minister decides on interest and penalties after consulting the Tax Policy Committee, and no waiver is available to anyone identified as having evaded tax.

■ Our Interpretation: Waivers

This is a relief for good payers hit by a genuine shock, not a negotiation tool. The four conditions are cumulative and look backwards at the taxpayer's history. A business with a record of late filing, or one under investigation for evasion, should not expect a waiver.

Pay first, then ask. For interest and penalties, the principal must already be paid or scheduled. The practical sequence is: agree an instalment plan with RRA, then apply for the waiver with the plan attached.

Evidence decides the file. "Documents issued by competent authorities" points to objective proof, such as police or fire reports, insurance assessments, court or insolvency records, or official records of a market closure. Management accounts alone are unlikely to be enough.

Principal tax waivers will be rare. Referral to Cabinet makes them exceptional, and they should be approached as such.

4. Order 006: Award for Reporting Tax Evasion

A person who reports tax evasion receives from RRA **5% of the recovered principal tax or FRW 10,000,000, whichever is lower** (Art. 12(1)). Payment is made once any administrative appeal has concluded (Art. 12(2)).

Recovered Principal Tax	5% of Recovered Tax	Award Paid
FRW 20,000,000	FRW 1,000,000	FRW 1,000,000
FRW 100,000,000	FRW 5,000,000	FRW 5,000,000
FRW 200,000,000	FRW 10,000,000	FRW 10,000,000 (cap reached)
FRW 500,000,000	FRW 25,000,000	FRW 10,000,000 (capped)

■ Our Interpretation: Whistleblower Award

The base is principal tax actually recovered. Interest and penalties do not count, and nothing is paid on an assessment that is never collected.

Timing follows the administrative appeal only. The text links payment to the end of the administrative appeal, not to court proceedings.

What the Order does not say. It does not address the informant's confidentiality, whether employees are treated differently, or how the award is taxed. Those points remain for RRA guidance.

For businesses, the risk profile has changed. A capped award of up to FRW 10 million is significant in Rwandan terms. Current and former staff, suppliers and competitors now have a defined financial reason to report. Clean invoicing and documented tax positions are the best protection.

5. Order 009: Residence, Effective Management and Certified Accounts

5.1 Permanent Residence of Individuals (Art. 1)

An individual's permanent residence is the home, house, apartment, hotel or other residential quarters in Rwanda where the person usually stays. Having a permanent residence is one of the conditions of tax residence in Article 4 of the income tax law.

5.2 Effective Place of Management of Entities (Art. 2)

An entity is deemed to have its effective place of management in Rwanda if **any one** of the following applies: its day-to-day control or management is exercised in Rwanda; its shareholders' meetings are held in Rwanda; its books of accounts are kept in Rwanda; or its main shareholders or directors are resident in Rwanda. Under Article 4 of the income tax law, an entity with its effective place of management in Rwanda **at any time during the tax period** is resident for that period, and a resident is taxed on its worldwide income.

■ Our Interpretation: Residence

These conditions are much wider than international practice. Most countries look at where key management and commercial decisions are actually taken. Here, keeping the books in Kigali, or having a Rwanda-resident main shareholder or director, is enough on its own. Combined with the "at any time" rule, a single qualifying fact during the year can make a foreign company resident in Rwanda and taxable on everything it earns.

Who is exposed: regional holding companies with Rwandan-resident owners or directors, foreign subsidiaries whose accounting is outsourced to a Kigali firm or shared service centre.

Treaties may help, but only where one applies. If the other country has a double taxation agreement with Rwanda, its tie-breaker rule may resolve dual residence. Without a treaty, the Rwandan conditions apply in full.

Individuals: expatriates living long-term (more than 183 days) in hotels or serviced apartments should assume they have a permanent residence in Rwanda.

Not new, but now clearly in force under the 2022 law. These definitions largely restate those in Ministerial Order N° 003/19/10/TC of 2019, which was issued under the previous income tax law. Order 009 contains no repealing clause, but in our view it now governs.

5.3 Certified Financial Statements (Art. 3)

A taxpayer with annual turnover of **FRW 1,000,000,000 or more** must have its annual financial statements certified by an auditor/practitioner. The previous threshold was **FRW 600 million**. The following are excluded unless their **income earned** exceeds the threshold: authorised distributors of beer, lemonades, soda, juice and cement; petrol and petroleum product dealers; forex bureau owners; air ticket dealers; tour operators; farming and livestock cooperatives; and independent agents. The Commissioner General sets the approval rules for qualified professionals.

Fewer taxpayers need certification. Businesses with turnover between FRW 600m and FRW 1bn drop out of the requirement.

Timing. The Order took effect on 25 September 2026 without transitional rules. In our view it applies to returns filed from that date, which for calendar-year taxpayers means the FY2026 return due 31 March 2027. Taxpayers with a pending certified filing, such as one following an approved provisional return, should confirm the position with RRA.

"Income earned" for excluded sectors. The Order does not define it. We read it as the margin or commission earned, not gross sales, since these are high-volume, low-margin trades. This should be confirmed with RRA.

Tax certification is not a statutory audit. Company law audit obligations are separate and are not affected by this Order.

6. Timeline

Date	Event	What It Means
30 Jun 2026	Cabinet approval	All four Orders approved
24 Sep 2026	Signature	Orders signed by the Minister of Finance
25 Sep 2026	Publication and entry into force	All obligations apply immediately; the 2013 EBM Order is repealed
To be announced	RRA implementation guidance	ERP integration specifications, waiver forms, cancellation procedure and approval rules for qualified professionals
31 Mar 2027	FY2026 annual income tax returns (calendar year)	In our view, the first returns to which the FRW 1bn certification threshold applies

7. What We Recommend Now

Who	Action
All businesses	Put up the customer notice at every point of sale. Write a short procedure for theft (12h), damage (6h), manual invoicing and replacement (5 working days). Make sure internal stock transfers generate system delivery notes.
Businesses using an ERP	Map invoice fields against Article 6, ask your ERP vendor about RRA integration, and reconcile ERP and EBM sales until integration is complete.
Businesses in difficulty	Agree an instalment plan first, build an evidence file from official sources, then apply for a waiver of interest and penalties.
Groups and foreign entities	Review where books are kept, where shareholders meet and where main shareholders and directors live. Check treaty coverage.
Larger taxpayers	Confirm whether turnover reaches FRW 1bn for FY2026 and, if so, engage an RRA-approved professional early.

HOW VISIONS AFRICA CAN HELP

Visions Africa Ltd is a Rwanda-based accounting and tax advisory firm with deep expertise in Rwandan tax law and compliance. We help businesses turn new rules into clear, practical steps.

Our Services Include:

- E-invoicing health check: point of sale notices, cancellations, delivery notes and incident procedures
- ERP to electronic invoicing system integration support and invoice data mapping
- Instalment agreements and waiver applications for interest and penalties

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