



AAA TRUSTEES
Scale. Domicile. Count.

TAX & COMPLIANCE • RWANDA

Rwanda's Four New Tax Orders

What businesses, trustees and financial institutions need to know.



ORDER
006

ORDER
007

ORDER
008

ORDER
009

Published in the Special Official Gazette of 25 September 2026



INTRODUCTION

Four Ministerial Orders, one Gazette

Rwanda has introduced four Ministerial Orders under the Tax Procedures Law and the Income Tax Law, published in a Special Official Gazette on 25 September 2026.

Together, they introduce or clarify important requirements relating to electronic invoicing, tax waivers, whistleblower rewards, tax policy coordination, incentives for deposit-taking microfinance institutions, tax residence and effective management, and the certification of financial statements.

For businesses, trustees, financial institutions and professional advisers, the practical question is not only what the Orders say, but what organisations should review now.

01	Electronic invoicing, tax waivers and whistleblower awards	Order 006/26/10/TC
02	Tax Policy Committee	Order 007/26/10/TC
03	0% corporate income tax for deposit-taking microfinance institutions	Order 008/26/10/TC
04	Residence, effective management and certified financial statements	Order 009/26/10/TC

01

ORDER 006/26/10/TC

Electronic invoicing obligations

Taxpayers must obtain an electronic invoicing system as determined by RRA, or hold a valid service contract where a third-party system is used.

12 hours	6 hours	5 working days
to report theft of the system to RRA	to report damage to the system	to replace the system where trading continues; manual invoices in two copies may be used meanwhile

KEY REQUIREMENTS

- The system must be available at the point of sale, with a visible notice showing the taxpayer's name, address, TIN and SDC number, VAT status, and the statement "do not pay if an invoice is not issued".
- Businesses using an ERP for invoicing must integrate it with the electronic invoicing system in accordance with RRA requirements.
- Where a seller cannot issue an invoice, the buyer may initiate one and the seller must approve it.
- Invoices must contain prescribed minimum information, including buyer identification, the buyer's phone number, an uninterrupted serial number, applicable tax rates and SDC details.
- Taxpayers not required to file an annual income tax declaration are not required to use the system for every transaction, but they must still approve buyer-initiated invoices.

ENFORCEMENT

RRA may use data analytics and on-site inspections to identify non-compliance.

01 · ORDER 006/26/10/TC (CONTINUED)

Tax waivers

Taxpayers apply to RRA using the prescribed forms and provide an explanation of the circumstances. RRA reports valid requests to the Minister.

CONDITIONS

A Payment of the principal tax, or an instalment agreement where the request concerns only penalties or interest.	B A history of consistent payment before the hardship.
C Current tax compliance.	D Documented hardship supported by competent authorities.

IMPORTANT PROVISION

A waiver of principal tax is subject to Cabinet decision.

WHISTLEBLOWER AWARD

5%

of the recovered principal tax

or FRW 10,000,000, whichever is lower.

A person who reports tax evasion may receive this award. Payment follows the conclusion of any administrative appeal.

02

ORDER 007/26/10/TC

Tax Policy Committee

The Order formalises a Tax Policy Committee chaired by the Chief Economist of MINECOFIN, with representation from RRA, MINICOM, RDB, the Private Sector Federation, civil society and Rwanda Finance Ltd.

MEETS Quarterly	DECISIONS Consensus, or two-thirds majority where necessary	REPORTS Quarterly to the Minister
-------------------------------	---	---

For businesses, the framework provides a structured institutional channel through which tax policy issues and stakeholder perspectives can be considered.

03

ORDER 008/26/10/TC

0% corporate income tax for deposit-taking microfinance institutions

0%

Approved deposit-taking microfinance institutions may benefit from a 0% corporate income tax rate for five years, renewable once, subject to the conditions set out in the Order.

FOR RENEWAL, AN INSTITUTION MUST MEET REQUIREMENTS INCLUDING

✓ At least five branches outside Kigali, located in different districts.	✓ Simplified digital loans to clients in more than five districts, together with savings services.
✓ No dividends paid since the initial tax holiday was granted.	✓ Non-performing loans at or below 10%.
✓ Reporting to the National Bank of Rwanda.	✓ A valid tax clearance certificate.

The renewal application is made in writing to RRA, which consults the National Bank of Rwanda before approval.

04

ORDER 009/26/10/TC

Residence, effective management and certified financial statements

INDIVIDUALS

A home, apartment, hotel or other residential quarters in Rwanda where an individual usually stays may constitute permanent residence.

COMPANIES AND OTHER ENTITIES

An entity may have its effective place of management in Rwanda where any one of the specified conditions applies, including:

- day-to-day management is carried out in Rwanda;
- shareholders' meetings are held in Rwanda;
- books of account are kept in Rwanda; or
- the main shareholders or directors are residents of Rwanda.

CERTIFICATION OF FINANCIAL STATEMENTS

1 billion

ANNUAL TURNOVER THRESHOLD

Taxpayers with annual turnover of FRW 1 billion or more must have their annual financial statements certified by a qualified professional approved by RRA.

SECTOR CARVE-OUTS

Certain sectors, including authorised distributors of beer and soft drinks, cement, petroleum dealers, forex bureaus, air ticket dealers, tour operators, agricultural and livestock cooperatives, and independent agents, are excluded unless their income exceeds the applicable threshold.

PRACTICAL IMPLICATIONS

What businesses should review now

- ✓ **Review your electronic invoicing setup.** Confirm ERP integration, buyer information capture, point-of-sale procedures, and internal protocols for system failure, damage or theft.
- ✓ **Review holding and regional structures.** The effective-management provisions make it important to document where key decisions are taken, where shareholder meetings occur, where accounting records are maintained, and the residence of relevant shareholders and directors.
- ✓ **Monitor the FRW 1 billion turnover threshold early.** Businesses approaching the threshold should plan ahead for financial statement certification and engagement with an RRA-approved professional.
- ✓ **Prepare tax waiver applications carefully.** Evidence of compliance, payment history and documented hardship will be important where a waiver is being considered.
- ✓ **Financial institutions and microfinance operators** should assess their eligibility and ongoing compliance against the conditions attached to the tax incentive.

WHY THIS MATTERS

The four Orders are relevant not only to tax departments. They touch accounting systems, corporate governance, financial reporting, business structuring, internal controls and regulatory compliance. Organisations operating across borders should therefore consider the Orders as part of a broader review of their tax and governance arrangements.

IN EFFECT

All four Orders took effect upon publication in the Official Gazette. As implementation progresses, practical requirements such as RRA technical procedures, prescribed forms and system specifications will be important in determining how the new rules operate in practice.

HOW AAA TRUSTEES CAN SUPPORT YOU

Understanding how these changes may affect your organisation

At AAA Trustees, we help businesses and organisations navigate corporate administration, accounting, tax and compliance requirements across Africa. If you would like to understand how these changes may affect your organisation, governance arrangements or compliance calendar, our team is available to discuss the implications.



Scale. Domicile. Count.

**DISCLAIMER**

This article is provided for general information only and does not constitute legal, tax or professional advice. Readers should refer to the Official Gazette n° Special of 25/09/2026 for the authoritative text and obtain professional advice on their specific circumstances.