PKF

Tax Alert

New Ministerial Order on Electronic Invoicing and Tax Administration

Ministerial Order No. 006/26/10/TC of 24 September 2026

Background

The Ministry of Finance and Economic Planning has issued Ministerial Order No. 006/26/10/TC of 24 September 2026 on the Use of the Electronic Invoicing System, Waiver of Tax and the Award Given to a Person for Reporting a Case of Tax Evasion (the "Order"). The Order was published in the Official Gazette nº Special of 25 September 2026 and repeals Ministerial Order No. 002/13/10/TC of 31 July 2013 relating to certified electronic billing machines.

The Order introduces an updated framework for electronic invoicing and sets out requirements for taxpayers using electronic invoicing systems, including ERP integration, buyer-initiated invoices, stock movements, system failures, invoice cancellation and compliance monitoring.

Key Highlights

- Taxpayers required to use electronic invoicing must obtain and operate an electronic invoicing system as determined by the Rwanda Revenue Authority (RRA).
- Where an outsourced electronic invoicing system is used, the taxpayer must maintain a valid service contract with the certified supplier.
- The electronic invoicing system must be available at the sales location and accessible to customers.
- Taxpayers must prominently display specified taxpayer and invoicing information, including the taxpayer name, address, TIN and SDC number, together with the statement "do not pay if an invoice is not issued".
- Taxpayers using ERP systems to issue invoices must integrate the ERP with the electronic invoicing system in accordance with requirements determined by the RRA.
- Where a seller is unable to issue an invoice, the buyer may initiate the invoice process and the seller is required to approve the buyer-initiated invoice.
- Delivery notes generated through the electronic invoicing system are required for stock movements within the company.
- Specific procedures apply where an electronic invoicing system is stolen, damaged or temporarily unavailable, including reporting timelines and use of manual invoices in permitted circumstances.
- The RRA will monitor compliance through data analytics and inspections at business centres.
- The Order also provides a framework for applications for tax waivers and an award for persons reporting tax evasion.

1. Electronic Invoicing Requirements

Taxpayers who are required to use electronic invoicing are expected to ensure that their systems are properly installed, operational and accessible at the relevant sales location. The taxpayer must also comply with RRA requirements relating to the electronic invoicing system and maintain a valid contract where an outsourced system is used.

The Order requires specified information to be displayed at the sales location, including the taxpayer's name, address, TIN, SDC number, VAT-registration indication where applicable, and the statement that customers should not pay where an invoice is not issued.

2. ERP Integration

Businesses using an ERP system to generate invoices are required to integrate the ERP with the electronic invoicing system in the manner prescribed or determined by the RRA. Businesses should therefore assess their current ERP and invoicing configuration and confirm that the required integration is in place.

3. Buyer-Initiated Invoices

Where a seller is unable to issue an invoice, the buyer may initiate the invoice processing. The seller must approve the buyer-initiated invoice in accordance with the procedure determined by the RRA. Businesses should ensure that staff understand this process and that appropriate controls are established.

4. Stock Movements and System Failure

For movements of stock within the company, the taxpayer is required to generate and print a delivery note from the electronic invoicing system. The Order also provides specific procedures for system theft, damage or failure. Theft must be notified to the RRA within 12 hours, while damage must be notified within 6 hours, supported by a report from the competent authority.

Where the system has failed, is damaged or has been stolen and the required notification has been made, manual invoices may be issued in two specimens. Corresponding electronic invoices must be generated once the system is restored.

5. Invoice Information and Controls

The Order specifies information to be captured on invoices, including the seller's TIN, buyer identification number, transaction and invoice type, invoice serial number, description and quantity of goods or services, prices, tax rates and amounts, payment method, discounts and relevant SDC information. Businesses should review their invoice templates and system controls to ensure the required information is captured.

6. Tax Waiver Framework

The Order provides a procedure through which a taxpayer may apply to the RRA for a waiver of principal tax, late-payment interest or administrative penalties. The application must be made using the prescribed forms and supported by explanations and relevant documentation.

Among the conditions for a waiver are payment of the principal tax or an approved instalment arrangement where the application concerns interest or penalties, a history of consistent tax compliance before financial hardship, compliance with tax laws and procedures, and evidence from competent authorities demonstrating the origin of the financial hardship. Where a waiver concerns principal tax, the Minister responsible for taxes submits the matter to Cabinet for a decision.

7. Reward for Reporting Tax Evasion

A person who reports a case of tax evasion may receive an award equal to 5% (previously, was limited to 50% of penalty charged) of the recovered principal tax or FRW 10,000,000, whichever is lower. The award is payable after conclusion of the administrative appeal process where the taxpayer has pursued such an appeal.

Effective Date

The Order comes into force on the date of its publication in the Official Gazette. As it was published on 25 September 2026, the Order is effective from 25 September 2026.

Recommended Actions for Taxpayers

- Review your current electronic invoicing system and confirm that it complies with the new framework.
- Confirm that any outsourced electronic invoicing provider has the required certification and that a valid service contract is maintained.
- Assess ERP integration and confirm that invoices generated through the ERP are properly integrated with the electronic invoicing system.
- Review invoice formats and system fields against the information required under the Order.

- Review controls for stock transfers, invoice cancellation and correction.
- Establish clear procedures for system failure, theft or damage, including the prescribed notification timelines.
- Ensure relevant finance, sales, IT and operations personnel are trained on the updated requirements.
- Review any existing tax waiver matters and assess whether the new waiver framework may be relevant.

How we can help

At PKF, we have a dedicated team of tax professionals who are at hand to help your business align its transactions and related tax compliance processes with the requirements of the new law.

Please feel free to get in touch with us:

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