



# Tax Alert

## Highlights Of The Voluntary Tax Disclosure Programme (VTDP)

In accordance with the provisions outlined in Article 94 of Law No.020/2023 on Tax Procedures and supplemented by Ministerial Order No. 001/24/03/TC dated 8 March 2024, the Ministry of Finance has introduced a special one-off opportunity for taxpayers to voluntarily disclose any tax liabilities predating January to December 2023. This initiative is designed to encourage individuals, businesses, and organizations to come forward and report any unpaid taxes, with the exception of customs duties, to the Commissioner General of the Rwanda Revenue Authority. Effective from 22 March 2024 until 22 June 2024, this program offers an automatic exemption from late payment penalties for the disclosed taxes.

### VTDP Covers the Following Tax Heads

The VTDP encompasses a broad spectrum of tax categories, excluding Customs Duties. Notable tax heads covered include:

- Personal Income Tax
- Corporate Income Tax
- Pay As You Earn (PAYE)
- Value Added Tax (VAT)
- Withholding Tax (WHT)
- Excise Duties
- Property Taxes

### Who Is Not Eligible For The VTDP?

Exclusions apply to certain taxpayers, including those who:

- Are currently under audit or investigation for the undisclosed tax.
- Have been served with a notice of intention to investigate or audit for the undisclosed tax.
- Are involved in ongoing litigation concerning the tax liability.

### Taxpayer Requirements

To benefit from the VTDP, taxpayers must:

- Determine unpaid taxes for periods prior to January to December 2023.
- Disclose all material facts regarding the taxes not paid to the Commissioner General of RRA.
- Commit to settling the disclosed taxes within 30 days of disclosure. Taxpayers may be allowed to pay in instalments within a period of six months from the date of approval of the application.

### How Can PKF Assist?

Our tax department is ready to support you through:

- Conducting an in-depth review (tax health check) to assess your tax compliance level in previous tax periods.
- Quantifying the tax liabilities, including penalties and interest, arising from non-compliance.
- Assisting with the online application for the VTDP through the RRA's online portal.
- Ensuring that you successfully enter into an agreement with the RRA for the waiver of penalties and interest after the settlement of past tax liabilities.

# Be the Change

## Reach Out To Us

For more information on VTDP and how we can help you, please feel free to reach out to any of the below contacts;

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