



## **CALL FOR APPLICATION FOR TRAINING ON RWANDAN TAX SYSTEM**

### **1. Background**

In the complex world of business operations, one important component that is always present is tax compliance. For a small startup or a multinational corporation, following tax regulations is not just a legal obligation; it is an essential aspect of responsible business management. However, many individuals and businesses find it difficult to understand Rwandan tax regulations, compliance requirements, and strategic tax planning as a result they incur various fines and penalties for non-compliance with tax regulations and are unable to maximize tax expense deductions.

By understanding and embracing Rwandan taxation as a strategic component of business, companies can enhance tax compliance and ultimately improve profitability. This training aims to bridge the knowledge gap by providing participants with practical insights into Rwandan tax laws, regulation and practices for effective tax management.

### **2. Objectives of the training**

The general objective of this training is to provide participants with a solid understanding of the Rwandan taxation laws, regulation and practices, procedures, and best practices involved. Specifically, this training aims to:

- (i) To have knowledge and skills about Rwandan taxation by enhancing understanding of the fundamental principles of Rwandan taxation, including tax obligations, and filing requirements;
- (ii) To differentiate various types of taxes and being able to calculate and declare it properly, those tax types include: Corporate income tax, Personal income tax, Value added tax, Employment income tax and other types of taxes;
- (iii) To understand Rwandan Tax administration and compliance requirements;
- (iv) To learn different Tax Planning Strategies that can benefit individuals and business;
- (v) Etc.

### **3. Expected Output**

By the end of the training, participants will have a clear and practical understanding of Rwanda's tax laws and will be able to manage their tax obligations more effectively. They will be able to:

- Understand and comply with tax obligations, including VAT, income tax, and corporate tax payments.
- Use the Rwanda Revenue Authority's online platforms for tax registration, filing, and payments.
- Effectively manage tax audits, disputes, and compliance risks.
- Leverage available tax incentives for better financial planning and business growth. This training will empower participants to align their business operations with Rwandan tax regulations and contribute to the country's broader economic goals.

#### 4. Content

This training is made of the following main topics:

##### Topic 1: INTRODUCTION TO RWANDAN TAXATION

- ❖ Introduction to Taxation;
- ❖ Rwandan Taxation Laws and Regulations;
- ❖ Type of taxes in Rwandan context;
- ❖ Residence of taxpayer;
- ❖ Source of Taxable income;
- ❖ Type of business for tax purpose;
- ❖ Tax Period;
- ❖ Computation and payment of income tax

##### Topic 2: CORPORATE INCOME TAX

- ❖ Taxable Income Determination;
- ❖ Quarterly prepayment;
- ❖ Tax rate;
- ❖ Tax deduction and incentives;
- ❖ Exempted and Zero-rated entities
- ❖ CIT Declaration

##### Topic 3: VAT, Personal Income Tax, Withholding taxes and Employment Income tax

- ❖ Value Added Tax (VAT);
  - Zero, Standard, Exempted rate;
  - Input and output tax;
  - VAT Refund;
  - VAT Registration;
  - Acquisition of foreign services;
  - Declaration deadlines
- ❖ Personal Income Tax (PIT)
  - Source of individual taxable income;
  - Rate of PIT;
  - Conditions for deductions from taxable income
  - Declaration deadlines
- ❖ Withholding Taxes;
  - Finance, Dividend, Royalty income;
  - Withholding on public tenders;
  - Withholding on payment;
  - Withholding tax declaration deadlines
- ❖ Employment Income tax;
  - Component of Employment income;
  - Benefit in Kind;
  - Declaration

##### Topic 4: RWANDA REVENUE AUTHORITY RELATED DECLARATIONS

- ❖ Allowable Expenses by RRA;
- ❖ Nondeductible expenses;
- ❖ The use of Ledger in declaration for non-EBM Expenses for Corporate Income Tax;

#### Topic 5: TAXATION ADMINISTRATION

- ❖ Tax Administration
  - Penalties, fines for late payment declaration and Wrongful Acts;
  - Books of accounts;
  - Use of EBM;
  - RRA Tax Audit

#### Topic 6: TAX PLANNING & PRACTICAL SESSION

- ❖ Some Tax planning Techniques;
- ❖ Revision & Practical session

### 5. Participants

This training is designed for business owners, finance managers, entrepreneurs, students, professionals (accountants, tax advisors etc.), and individuals seeking to improve their skills in area of Rwandan taxation. Whether you are a small business owner navigating taxes for the first time or a professional aiming to update your tax knowledge, this training offers valuable insights into the Rwandan tax landscape. Participants will gain practical skills to ensure compliance, reduce risks, and optimize tax management.

**Notice: We can offer this training demanded by institutions for their staff at their office or as per their plan**

### 6. Date and Venue

This training is scheduled to take place from 21<sup>st</sup> October to 01<sup>st</sup> November, 2024 from 6:00pm to 9:00 pm, from Monday up to Friday. The training will be hosted at the office of the firm which is located in Kigali – Nyarugenge at KN 1 Ave 55 (Near Sainte Famille Hotel).

### 7. Participation fee and payment processes

The participation fee is 100,000 Rwf. Interested applicants are encouraged to pay the participant fees through the following bank details: Bank Account: 20071588001 open in I&M Bank, in the name of The Result Consult Co. Ltd and send bank slip via [info@theresult.rw](mailto:info@theresult.rw) or contact us through 0781004638 (Training and Events Coordinator). For more information, you can always visit us at [www.theresult.rw](http://www.theresult.rw). To make easy for participants, payment can be made in two installments, 50% at the start and the remaining 50% at the end of the training. This is the link for registration: <https://forms.office.com/r/sk40z2rDiL>.

### 8. Facilitator

The facilitator for this training program is a Certified Public Accountant and Member of Institute of Certified Public Accountant of Rwanda (ICPAR) with extensive experience in accounting, auditing and Tax, he has been training accounting and taxation in private, public, and non-government organizations.

### **9. Post-training support**

We offer an option of post-training support for a period from 1 month to 3 months to ensure that, we stick to the main and specific objectives of the training. Apart from this, we offer on the job coaching to ensure that skills are applied effectively and productively.

### **10. Certificate**

At the end of the training, we provide a certificate of completion

Deadline for application is due 18<sup>th</sup> October, 2024 by 5 PM, Kigali Time

Done at Kigali, 08<sup>th</sup> October, 2024



**Sylvain Bikorimana**  
**Managing Director**  
**The Result Consult Co. Ltd**

## APPENDIX

*The table below illustrates trainings to be conducted between May and December 2024*

S/N	Training Courses	Timeline (2024)
1.	Python	6 – 17 May
2.	Advanced Excel	3-14 June
3.	R Programming	18 – 28 July
4.	Preparation of Financial Statements for Small and Medium Enterprises	19 – 30 August
5.	Advanced Excel	2 – 13 September
6.	Data Analysis and Visualization Using Power Query and Power Bi	23 Sept– 04 October
7.	Rwandan Taxation Training	21 Oct – 01 November
8.	Machine Learning for Data Scientist	4 – 15 November
9.	Introduction to Artificial Intelligence and Business Intelligence Solutions	18 – 22 November
10.	Data Management and Analysis Using STATA	2 – 13 December
11.	Budget Preparation and Financial Forecasting for Small and Medium Enterprises	16 – 27 December