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Obligations

RATE

Monthly deductions in Rwandan Francs (Rwf)		
Tax bands		Tax Rate
From	To	
0	60,000	0%
60,001	100,000	10%
100,001	200,000	20%
200,001	And above	30%
Annual deductions in Rwandan Francs (Rwf)		
Tax bands		Tax Rate
From	To	

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0	720,000	0%
720,001	1,200,000	10%
1,200,001	2,400,000	20%
2,400,001	And above	30%

- The employer is responsible for the correct withholding, declaration, and timely payment to the Rwanda Revenue Authority.
- The employer is personally responsible for keeping proper books of account to prove that the tax has been correctly withheld, paid, and accounted for. Under those circumstances, where the employer is not required to withhold and pay the tax, the employee is responsible for registering, declaring, accounting and paying the tax..
- An employer who is not the first employer of an employee must withhold PAYE at the marginal top tax rate of 30%. An individual who receives employment income from more than one employer or who receives incidental employment income such as end of year bonus may file an annual declaration if he wants to claim a tax refund. Only amounts in excess of FRW 5,000 are refunded.
- An employee who works for more than one employer is obliged to inform his/her employers specifying which one is his/her first employer. The employer is obliged to ask the employee and confirm that he/she is the first employer.

### Penalties and Interest

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