

The Rwanda Revenue Authority (RRA) said Tuesday it will not extend the deadline for the second installment of advance income tax for 2025, warning that taxpayers who failed to comply on time will face penalties.

By the close of Sept. 30 — the statutory deadline — 50% of taxpayers due to file the second advance income tax declaration had not done so, according to the RRA.

Jean Paulin Uwitonze, RRA's Deputy Commissioner in charge of Taxpayer Services and Communication, told national broadcaster RBA that offices across the country experienced long queues as many rushed to file at the last minute.

"We still see people waiting until the very last minute to file, which leads to long lines at our offices," Uwitonze said. "At times, the system is forced to process up to 50,000 declarations at once, which can cause technical challenges."



*Jean Paulin Uwitonze, RRA's Deputy Commissioner in charge of Taxpayer Services and Communication*

He noted that last-minute filers often require additional assistance from RRA staff, adding to the strain.

Uwitonze stressed that taxpayers who missed the deadline will not be spared penalties. "There are fines for non-declaration. For small taxpayers, if it is the first time, the penalty is Rwf 50,000," he said.

Taxpayers who declared but failed to pay will also be penalized, he added, citing interest charges for late payments. "If you declare but don't pay on time, you are fined and also charged interest depending on how late the payment is."

RRA has consistently urged taxpayers to use online platforms and avoid last-minute congestion. Officials say timely compliance not only prevents penalties but also reduces pressure on the tax system during peak filing periods.