

The Rwanda Revenue Authority (RRA) has urged profit-making businesses to declare and pay their second-quarter income tax for 2025 early to avoid last-minute delays and access support if needed.

The advance tax is calculated based on sales made in April, May, and June 2025. Taxpayers use the previous year's tax as a reference, adjusting it according to their current-quarter revenue.

Commissioner of Domestic Taxes, Batamuliza Hajara, said the requirement applies to anyone who earned profits in 2024 and declared income tax in March 2025. "This includes businesses ranging from passenger transport operators to service providers and small-scale traders," she said. "All are expected to pay quarterly to reduce the heavy burden of a large annual payment."

She reminded taxpayers that after each quarter, a three-month preparation period allows for accurate tax declarations. "There is no need for formal accounting for this quarterly tax. You simply enter your revenue into the RRA system, and it calculates your tax. The three-month window is sufficient to avoid penalties," Batamuliza said.

The commissioner emphasized that while penalties for late payment have been reduced, interest on overdue amounts still applies. "It's important for taxpayers to declare and pay on time, reflecting the Rwandan principle of timely and proper compliance," she said.

Businesses that missed the first-quarter declaration are warned that the system cannot accept late entries if previous declarations are pending. Taxpayers are advised to complete any outstanding declarations promptly.

Some business owners are already taking action ahead of the deadline. Jean Bosco, who runs a small electronics shop in Kimironko, has already paid his second-quarter tax, while Claudine Uwase, a Supermarket owner in Kisementi, is still preparing to complete her declaration, "We pay quarterly and start preparing early to avoid last-minute penalties. Our goal is to have everything in order by September 30."

Declarations can be made through the RRA website (www.rra.gov.rw). Small businesses using simplified tax procedures can declare via *800# and follow the instructions. Payments are accepted through Mobile Money, Airtel Money, MobiCash, mobile banking, or Internet banking.