

About 40% of taxpayers required to make Rwanda's second income-tax advance payment had yet to file as of Tuesday, with the deadline just one day away, the Rwanda Revenue Authority said.

Taxpayers covered by the requirement have until Wednesday, Sept. 30, to declare and pay the advance payment for the April-June quarter.

Jean Paulin Uwitonze, RRA deputy commissioner for taxpayer services and communication, urged those who have not yet filed to complete the process before the deadline.

"Almost 40% have not declared at the moment," Uwitonze said on Tuesday.

The second advance payment applies to taxpayers who declared and paid their 2025 annual income tax in March. Those who filed zero returns are not required to make the payment.

The quarterly advance system allows taxpayers to spread their income-tax obligations across the year rather than paying the full annual amount at once. Payments made during the year are taken into account when the final annual tax liability is calculated.

Uwitonze said taxpayers who have not filed their previous annual income-tax return or the preceding quarterly declaration should also regularise their filings.

RRA also reminded businesses that eligible operating expenses not supported by EBM invoices or customs declarations should be entered into the tax system so they can be considered when determining taxable profit under the applicable rules.

Taxpayers who miss the filing deadline face fixed penalties depending on their category, while late tax payments attract additional interest.

RRA said taxpayers should avoid waiting until the final hours because heavy traffic on its systems could make filing more difficult.

Declarations can be made through the RRA online platform, while small taxpayers such as motorcycle taxi operators can use *800# and follow the instructions.