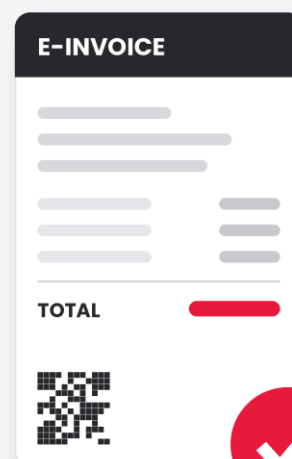


TAX ALERT | OCTOBER 2026

Electronic Invoicing & Tax Procedures

Ministerial Order No. 006/26/10/TC

E-invoicing • Tax waivers • Tax evasion rewards



• In force on publication • No transition period • Award: 5% of tax recovered, up to RWF 10 m

Tax Alert: Electronic Invoicing & Tax Procedures

What Ministerial Order No. 006/26/10/TC means for your business

THE ORDER

Ministerial Order No.
006/26/10/TC of 24/09/2026

PUBLISHED

Official Gazette (Special) of
25/09/2026

IN FORCE

On publication, with no
transition period

The Minister of Finance and Economic Planning has issued a new Ministerial Order (the Order) under Law No. 020/2023 of 31/03/2023 on tax procedures, following Cabinet approval on 30/06/2026. It replaces Ministerial Order No. 002/13/10/TC of 31/07/2013 on the certified electronic billing machine (EBM).

The Order covers three areas (Article 1):

- **Electronic invoicing:** how taxpayers must issue invoices through a certified electronic invoicing system;
- **Tax waivers:** how a taxpayer in financial hardship can apply for a waiver of tax, interest or penalties; and
- **Reporting tax evasion:** the award paid to a person who reports a case of tax evasion.

ACT NOW: NO TRANSITION PERIOD

The new invoicing requirements apply immediately. Businesses should review and update their invoicing processes without delay.

01 Electronic Invoicing (Articles 3-9)

Taxpayer obligations

Area	What you need to do
EBM system	Use the EBM prescribed by RRA, or an approved alternative under a valid supplier contract. Keep it at the point of sale and accessible to customers.
Display and invoicing	Display the required taxpayer and EBM details, including the notice “Do not pay if an invoice is not issued”. Approve buyer-initiated invoices where applicable.
Stock movements and cancellations	Issue delivery notes through the system for internal stock movements. Cancel invoices following RRA procedures, including the certified cancellation receipt.
System failure, damage or theft	Report the incident to RRA. While the system is down, issue manual invoices in duplicate and generate the electronic invoices once it is restored.
Business closure	Ask RRA to deactivate the EBM when business ceases, and meet any other requirements set by RRA.

Incident reporting deadlines



Each notification must include a copy of the report issued by the competent authority.

ERP integration

Taxpayers who invoice from an Enterprise Resource Planning (ERP) system must integrate it with the electronic invoicing system as prescribed by RRA.



Integration as prescribed by RRA (Art. 4)

Beyond compliance, integration brings practical benefits:

- **Less manual work:** invoice data flows directly from the ERP to the EBM, removing double entry and keying errors.
- **Timely, compliant invoices:** invoices are issued on time and in the required format.

- **Consistent records:** accounting records match electronic invoices, making revenue reconciliation faster.
- **Efficiency at scale:** particularly valuable for businesses with high transaction volumes.

Buyer-initiated invoices

If the seller cannot issue an invoice, the buyer may initiate it. The seller must then approve it as determined by RRA.

Minimum invoice content

YOUR COMPANY LTD
TIN: 1XXXXXXX
KG XXX St, Kigali
Buyer TIN / Tel: 07XX XXX XXX

NORMAL SALE NS
Invoice No. 000124

Item A 2 x 15,000 30,000
Item B 1 x 8,500 8,500
Discount -500
TOTAL 38,000
VAT 18% (B) 5,797
Paid by MOBILE MONEY

SDC INFORMATION
Date/time 25/09/26 10:42
SDC ID SDC0XXXXXX
Receipt No. 124/124 NS
MRC WIS00XXXXX

1 Parties & place
2 Document details
3 Items & amounts
4 SDC information

Every invoice generated by the system must show at least:

- 1 Parties and place:** taxpayer's name, seller's TIN, buyer's identification and phone numbers, and the address of the sale.
- 2 Document details:** invoice and transaction type, and a serial number in ascending, unbroken order for each invoice type.
- 3 Items and amounts:** description, quantity and price; corrections or cancellations; total sales; tax rates applied; means of payment; and any discount.
- 4 SDC information:** SDC date and time stamp, sequential invoice type number, SDC and invoicing system identification numbers, and the system's date and time stamp.

Illustrative invoice prepared by BDO.

Transaction and invoice types

Transaction types: sale and cancellation. **Invoice types:** normal, copy and pro forma.

Who is exempt

Taxpayers who are not required to file an annual income tax declaration need not use the system for every transaction. They must still approve invoices initiated by buyers.

Compliance monitoring and penalties

RRA will monitor compliance through data analytics, inspectors deployed to business centres, or both. Businesses should expect both data-driven and on-site checks.

Non-compliance	First offence	Repeat offence within 2 years
VAT-registered person fails to issue an electronic invoice	10 × the VAT evaded	20 × the VAT evaded
Failure to meet the obligations of electronic invoicing system users	FRW 200,000	FRW 400,000
Electronic invoice understates price or quantity, resulting in VAT evasion	10 × the VAT evaded	20 × the VAT evaded

02 Tax Waiver (Articles 10-11)

How to apply

A taxpayer facing financial hardship may apply for a waiver of principal tax, late-payment interest or administrative penalties. The process has four steps:



RRA's report to the Minister must cover:

- the taxpayer's profile;
- the amounts and types of tax, interest or penalties concerned, and the tax period;
- the specific problem that prevented payment; and
- where penalties or interest are concerned, proof of principal tax paid or the instalment agreement.

Conditions for a waiver

Ref	Condition	What to prepare
(a)	For a waiver of penalties or interest, the principal tax has been paid, or an instalment agreement is in place.	Pay the principal tax or agree an instalment plan with RRA before applying.
(b)	The applicant paid taxes consistently before the financial hardship arose.	Compile your filing and payment history.
(c)	The applicant complies with tax laws and procedures.	Ensure all returns are filed and there are no other defaults.
(d)	Official documents from competent authorities show the origin of the hardship.	Obtain official evidence of the cause and timing of the hardship.

PRINCIPAL TAX WAIVERS GO TO CABINET

A waiver of principal tax is decided by Cabinet on the Minister's report (Article 11(2)). Expect a longer process than for penalties or interest alone; the Order sets no deadline for a decision.

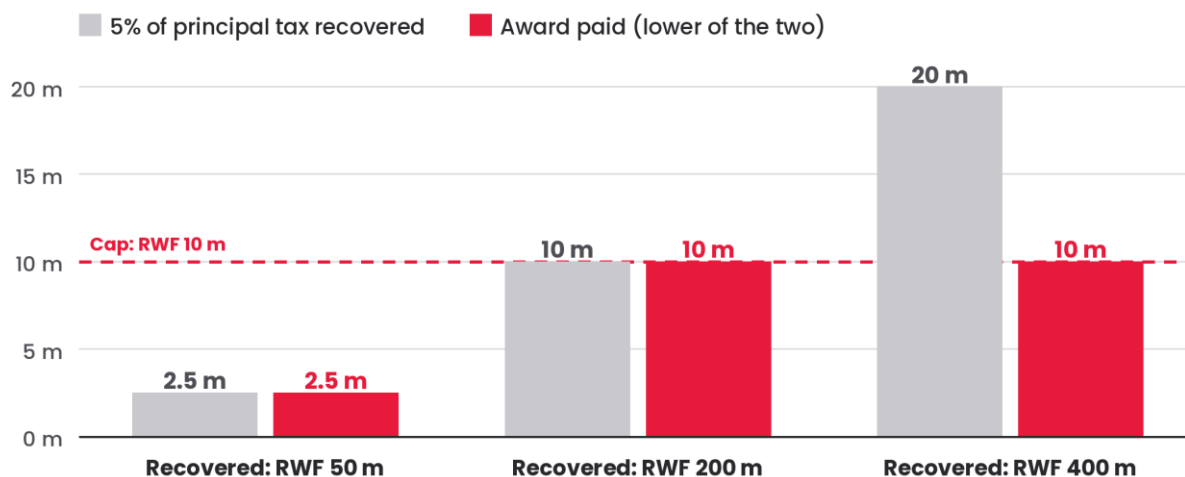
03 Award for Reporting Tax Evasion (Article 12)

RRA will pay an award to anyone who reports a case of tax evasion. The award is paid once any administrative appeal has been concluded (Article 12(2)).

THE AWARD

5% of the principal tax recovered, capped at RWF 10,000,000

Article 12(1)



Principal tax recovered	5% of principal tax	Award paid
RWF 50,000,000	RWF 2,500,000	RWF 2,500,000
RWF 200,000,000	RWF 10,000,000	RWF 10,000,000
RWF 400,000,000	RWF 20,000,000	RWF 10,000,000 (capped)

Illustrative examples prepared; they do not form part of the Order. The Order does not define who qualifies as a reporting person or how reports are made; RRA is expected to set these details.

04 Recommended Actions

#	Action	Reference	Timing
1	Confirm whether you must use the system for every transaction or qualify for the exemption.	Art. 8	Immediately
2	Confirm your system was obtained as determined by RRA, or that you hold a valid supplier contract.	Art. 3(a)-(b)	Immediately
3	Install the system at the point of sale and display the customer notice.	Art. 3(c)-(d)	Immediately
4	Set procedures for buyer-initiated invoices, cancellations and delivery notes.	Art. 3(e), (f), (h); Art. 5	Immediately
5	Prepare an incident plan: 6- and 12-hour reporting, five-day replacement and duplicate manual invoices.	Art. 3(i)-(j)	Immediately
6	Plan and complete ERP integration as prescribed by RRA.	Art. 4	Start now
7	Train sales and finance staff on invoice content, buyer identification and RRA monitoring.	Arts. 6, 9	Short term

#	Action	Reference	Timing
8	Ask RRA to deactivate the system if business activity ceases.	Art. 3(g)	When applicable
9	Assess whether any outstanding tax position may qualify for a waiver and gather evidence.	Arts. 10-11	As needed
10	Review internal controls and past compliance in light of the new reporting award.	Art. 12	Short term

CONCLUSION

The Order replaces the 2013 framework with a more detailed electronic invoicing regime, a clear route to apply for a tax waiver and a fixed award for reporting tax evasion, all effective immediately. Businesses that invoice through the EBM or an ERP should make a review of their invoicing and incident procedures an immediate priority.

05 How BDO Rwanda Can Help

Our tax team combines local expertise with the resources of the BDO network in more than 164 countries, supporting you across the full compliance cycle:

E-invoicing readiness review

Gap assessment against Articles 3-9

ERP-EBM integration support

Process mapping, testing and controls

Invoicing policies and staff training

Practical procedures for sales and finance teams

Incident response procedures

Ready-to-use plans for system damage or theft

Tax waiver applications

Eligibility review, evidence and submission

Tax health check and mock inspection

Prepare for RRA's data-driven and on-site checks

Tax compliance

Filing, payment and reconciliation support

Tax advisory

Guidance tailored to your business

Get in touch

If your business uses an electronic invoicing system or an ERP, or is considering a tax waiver, our team will be glad to help.

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