

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

RWANDA

Compilation of Declarations currently in force ^(*) concerning

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Declarations confirmed at the time of deposit of the instrument of ratification with the Secretary General of the OECD, on 29 August 2022. (*in force as from 1 December 2022*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . personal income tax,
 - . corporate income tax,
 - . pay as you earn,
 - . withholding taxes.
- . **Article 2, paragraph 1.a.ii:** capital gains tax.
- . **Article 2, paragraph 1.b.iii.C:** value added tax.
- . **Article 2, paragraph 1.b.iii.D:** excise duty.
- . **Article 2, paragraph 1.b.iii.E:** tax on transfer of motor vehicles.
- . **Article 2, paragraph 1.b.iii.G:**
 - . tax on minerals,
 - . gaming tax.

ANNEX B – Competent Authorities

The Minister responsible for Finance and/or the Commissioner General of the Rwanda Revenue Authority.

ANNEX C – Definition of the word "national" for the purpose of the Convention

- (i) all individuals possessing the nationality of Rwanda;
- (ii) all legal persons, partnerships and associations deriving their status as such from the laws in force in Rwanda.

(*) Status as of 30 September 2022. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <https://conventions.coe.int>