
Guide creation d'entreprise

Rwanda



BUSINESS SETUP

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Starting a Business in Rwanda: Registration & Legal Requirements

Overview of Business Registration in Rwanda

Rwanda has implemented significant reforms to streamline business registration processes, making it one of the most business-friendly countries in East Africa. The Rwanda Development Board (RDB) serves as the primary agency for business registration and investment promotion, offering integrated services through its online platform and physical offices.

The business registration process in Rwanda is governed by **Law No. 07/2021 of 05/02/2021 governing companies**, which replaced the previous Companies Act and introduced modern corporate governance standards aligned with international best practices.

Types of Business Entities

Private Limited Company (Ltd)

The most common business structure for small to medium enterprises:

- Minimum share capital: RWF 100,000
- Minimum shareholders: 1 (maximum 50)
- Limited liability protection for shareholders
- Suitable for businesses seeking investment and growth

Public Limited Company (PLC)

Designed for larger enterprises with public shareholding:

- Minimum share capital: RWF 20,000,000
- Minimum shareholders: 7 (no maximum limit)
- Can offer shares to the public
- Subject to additional regulatory requirements

Branch Office

Foreign companies can establish branch offices in Rwanda:

- Must be registered in home country for at least 2 years

- No minimum capital requirement
- Parent company assumes full liability
- Limited to activities specified in registration

Representative Office

For market research and liaison activities only:

- Cannot engage in commercial activities
- Valid for maximum 3 years (renewable)
- No capital requirement
- Primarily for market entry assessment

Step-by-Step Registration Process

Step 1: Name Reservation

All business registrations begin with name reservation through the RDB online portal:

- Submit 3 preferred company names
- Names must be unique and comply with naming guidelines
- Reservation valid for 30 days
- Fee: RWF 2,000

Step 2: Prepare Required Documents

Standard documentation required for registration includes:

1. Completed company registration form
2. Memorandum and Articles of Association
3. Shareholders' identification documents (passport/national ID)
4. Directors' identification and consent forms
5. Proof of registered office address
6. Bank statement confirming minimum capital deposit

Step 3: Submit Application

Applications can be submitted through:

- **Online platform:** irembo.gov.rw (recommended)
- **RDB offices:** Kigali and provincial offices

- **One-Stop Centers:** Available in all districts

Step 4: Registration Fees and Timeline

Current registration fees and processing times:

- Private Limited Company: RWF 25,000
- Public Limited Company: RWF 50,000
- Branch Office: RWF 100,000
- Processing time: 6 hours (online) to 3 working days (physical submission)

Post-Registration Compliance Requirements

Tax Registration

All registered businesses must obtain tax identification numbers from Rwanda Revenue Authority (RRA):

- Corporate Income Tax (CIT): 30% standard rate
- Value Added Tax (VAT): 18% (mandatory for turnover above RWF 20,000,000)
- Pay As You Earn (PAYE): Required for businesses with employees
- Skills Development Levy: 0.1% of gross salaries (to be verified)

Social Security Registration

Registration with Rwanda Social Security Board (RSSB) is mandatory for businesses with employees:

- Employer contribution: 5% of gross salary
- Employee contribution: 3% of gross salary
- Registration must occur within 30 days of first employee hire

Labor Law Compliance

Businesses with employees must comply with **Law No. 66/2018 of 30/08/2018 regulating labour in Rwanda:**

- Written employment contracts required
- Minimum wage compliance (varies by sector)
- Annual leave: 18 working days minimum
- Maternity leave: 12 weeks
- Paternity leave: 4 weeks

Sector-Specific Requirements

Licensed Activities

Certain business activities require additional licenses or permits:

- **Financial Services:** National Bank of Rwanda approval required
- **Telecommunications:** Rwanda Utilities Regulatory Authority (RURA) license
- **Mining:** Rwanda Mines, Petroleum and Gas Board permit
- **Tourism:** Rwanda Development Board tourism license
- **Construction:** Professional registration and project-specific permits

Environmental Compliance

Businesses with potential environmental impact must obtain Environmental Impact Assessment (EIA) clearance from Rwanda Environment Management Authority (REMA).

Investment Incentives and Support

Tax Incentives

Rwanda offers various investment incentives under **Law No. 06/2015 of 28/03/2015 relating to investment promotion and facilitation:**

- 7-year corporate tax exemption for priority sectors
- Accelerated depreciation allowances
- VAT exemption on capital goods and raw materials
- Withholding tax exemptions (to be verified for current rates)

Special Economic Zones

Businesses operating in Special Economic Zones enjoy additional benefits:

- Zero corporate tax for first 7 years
- Streamlined customs procedures
- Simplified work permit processes
- World-class infrastructure and utilities

Ongoing Compliance and Reporting

Annual Requirements

Registered companies must fulfill annual compliance obligations:

- **Annual returns:** Filed with RDB within 42 days of AGM
- **Tax returns:** Corporate tax returns due by March 31
- **Audited accounts:** Required for companies with turnover above RWF 50,000,000
- **AGM:** Must be held within 15 months of incorporation and annually thereafter

Record Keeping Requirements

Companies must maintain proper books of accounts and statutory registers as prescribed under the Companies Law, including:

- Register of members and shareholdings
- Register of directors and secretaries
- Minutes of board meetings and AGMs
- Accounting records for minimum 10 years

Support Resources

Several institutions provide support for business registration and operations:

- **Rwanda Development Board (RDB):** Primary registration and investment support
- **Private Sector Federation (PSF):** Business advocacy and networking
- **Business Development Fund (BDF):** Financing and technical assistance
- **Rwanda Chamber of Commerce:** Trade facilitation and business services

For current fee schedules and detailed procedures, businesses should consult the official RDB website or visit local offices, as regulations and fees may be updated periodically.

Rwanda Free Zones & Special Economic Regimes Guide

Overview of Rwanda's Special Economic Zones

Rwanda has established several special economic zones (SEZs) and investment regimes to attract foreign direct investment and promote economic development. These zones offer attractive tax incentives, streamlined procedures, and business-friendly environments for both local and international investors.

The primary legislation governing special economic zones in Rwanda includes the **Law No. 23/2017 of 31/05/2017 on Special Economic Zones** and various implementing regulations issued by the Rwanda Development Board (RDB).

Types of Special Economic Zones

Kigali Special Economic Zone (KSEZ)

Located in Gasabo District, KSEZ is Rwanda's flagship special economic zone covering approximately 126 hectares. The zone focuses on:

- Manufacturing and assembly operations
- Information and Communication Technology (ICT)
- Agro-processing industries
- Light manufacturing

Kigali Logistics Platform

This zone specializes in logistics and warehousing services, strategically positioned to serve as a regional hub for East African trade. Key features include:

- Modern cargo handling facilities
- Cold storage capabilities
- Customs bonded warehouse services
- Regional distribution center potential

Industrial Parks

Rwanda has developed several industrial parks that operate under special regime frameworks:

- **Nyabihu Integrated Industrial Park** - Focus on agro-processing
- **Kicukiro Industrial Park** - Mixed manufacturing activities
- **Bugesera Special Economic Zone** - Aviation and logistics hub near the new Bugesera International Airport

Tax Incentives and Benefits

Corporate Income Tax Incentives

Businesses operating in special economic zones enjoy significant tax advantages:

- **0% Corporate Income Tax** for the first 7 years of operation
- **7.5% Corporate Income Tax** for years 8-15 (compared to standard rate of 30%)
- **15% Corporate Income Tax** from year 16 onwards

Import Duty Exemptions

SEZ enterprises benefit from comprehensive import duty relief:

- 0% import duty on machinery and equipment
- 0% import duty on raw materials and intermediate goods
- 0% import duty on construction materials for approved projects
- Exemption from withholding tax on imports

Value Added Tax (VAT) Benefits

- VAT exemption on qualifying goods and services
- Zero-rated VAT on exports
- Streamlined VAT refund procedures

Investment Thresholds and Eligibility

Minimum Investment Requirements

To qualify for SEZ status, businesses must meet specific investment thresholds:

- **Manufacturing sector:** Minimum USD 250,000 investment
- **Service sector:** Minimum USD 100,000 investment
- **ICT sector:** Minimum USD 50,000 investment (to be verified)
- **Agro-processing:** Minimum USD 100,000 investment

Employment Requirements

SEZ enterprises must demonstrate job creation potential:

- Minimum 50 jobs for manufacturing projects
- Minimum 25 jobs for service-oriented projects
- At least 80% of employees must be Rwandan nationals
- Skills transfer and training programs for local workforce

Export Processing Zones (EPZ)

Rwanda's EPZ regime, governed by the **EPZ Law**, provides additional benefits for export-oriented businesses:

EPZ Benefits

- 10-year income tax holiday
- Duty-free importation of inputs
- Streamlined customs procedures
- Foreign exchange retention rights
- Repatriation of profits without restrictions

EPZ Performance Requirements

- Minimum 80% of production must be exported
- Annual export targets must be met
- Regular reporting to Rwanda Development Board

Free Trade Zone Benefits

Customs Advantages

Free Trade Zones offer significant customs facilitation:

- Suspended customs duties on imports
- Simplified customs procedures
- 24/7 customs services availability
- One-stop border post facilitation

Foreign Exchange Benefits

- Permission to maintain foreign currency accounts

- Free repatriation of profits and capital
- No exchange control restrictions
- Flexible pricing in foreign currency

Application Process and Requirements

Step-by-Step Application Process

1. **Initial Application:** Submit application to Rwanda Development Board with business plan
2. **Document Review:** RDB reviews financial projections, employment plans, and investment commitments
3. **Site Inspection:** Technical team evaluates proposed location and facilities
4. **Approval Decision:** RDB issues approval certificate and SEZ license
5. **Implementation:** Begin operations within agreed timeframe

Required Documentation

- Detailed business plan and feasibility study
- Financial statements and bank references
- Environmental impact assessment
- Proof of investment funds
- Company incorporation documents
- Technical specifications of proposed operations

Compliance and Monitoring

Ongoing Obligations

SEZ enterprises must maintain compliance with various requirements:

- Annual reporting to Rwanda Development Board
- Quarterly financial statements submission
- Employment data and skills transfer reports
- Environmental compliance monitoring
- Export performance tracking (for EPZ companies)

Performance Monitoring

- Regular audits by RDB officials

- Investment milestone verification
- Job creation target assessment
- Export performance evaluation

Contact Information and Resources

For detailed information and applications:

- **Rwanda Development Board (RDB)**
- Phone: +250 252 580 469 (to be verified)
- Email: info@rdb.rw
- Website: www.rdb.rw
- Address: KCB Building, Avenue du commerce, Gikondo, Kicukiro, Kigali

Note: Specific tax rates, investment thresholds, and procedural requirements may change. It is recommended to consult directly with the Rwanda Development Board for the most current information and detailed guidance on establishing operations in special economic zones.