



FINANCIAL REPORT FILING REQUIREMENTS AROUND THE WORLD

PROFILE: **Rwanda**



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This profile has been prepared by the IFRS Foundation based on information from various sources. The starting point was the answers provided by national standard-setters, securities regulators, stock exchanges and other relevant bodies in response to a survey from the IFRS Foundation. The IFRS Foundation drafted the profile and invited the respondents to the survey and others (including regulators and international audit firms) to review the drafts, and their comments are reflected.

Profile last updated

2 June 2015

FINANCIAL REPORTING REQUIREMENTS

Rwanda has adopted IFRS and the *IFRS for SMEs* as issued by the IASB. For a fuller description of the Rwandan reporting requirements, see the **Rwanda jurisdictional profile**.

FINANCIAL REPORT FILING REQUIREMENTS

General requirements for companies	Banks are required to file reports quarterly with the National Bank of Rwanda.
Listed companies	<p>The issuer must submit its annual accounts to the Rwanda Stock Exchange Secretariat as soon as the annual accounts are available.</p> <p>Half yearly reports must be submitted no later than 75 days after the end of the half year accounting period.</p> <p>Preliminary announcements must be made as soon as reasonably practicable after approval by or on behalf of the board of the issuer, but no later than 75 days after the end of the full year accounting period.</p>

GENERAL ELECTRONIC FILING REQUIREMENTS

General requirement for companies	N/A
Listed companies	N/A

STRUCTURED DATA ELECTRONIC FILING FORMATS (for example, XBRL, form-specific etc)

What type or format of electronic filing is required or permitted?	None
What is the purpose of the electronic filing?	N/A
What documents are required to be filed to the electronic filing system?	N/A

Is the financial data provided in XBRL format publicly available?	N/A
Is the XBRL reporting system based on the IFRS Taxonomy issued by the IASB?	N/A
If no, what are the reasons for not using the IFRS Taxonomy?	N/A
Is the <i>IFRS for SMEs</i> filing adopted in the XBRL reporting system?	No
If no, are there any plans to implement the <i>IFRS for SMEs</i> filing in the future?	No plans at present

EXTENT OF THE IFRS TAXONOMY ADOPTED IN THE XBRL REPORTING SYSTEM

How is the XBRL financial statement reporting system set up?	N/A
What is (are) the intended purpose(s) of the local base taxonomy?	N/A
Which IFRS Taxonomy files are used?	N/A
Which part(s) of the IFRS (local) Taxonomy do filers' submissions import/refer to?	N/A
Are filers permitted to replace or override any aspects or specified features of the IFRS (local) Taxonomy?	N/A
If yes, how does this work?	N/A
What is the scope or coverage of XBRL filing/tagging?	N/A
Are there any plans to extend the coverage of the XBRL filing/tagging in the future?	N/A
Which version(s) of the IFRS Taxonomy is (are) being used?	N/A
If the taxonomy is to be updated to the 2014/2015 version, which of the following module(s) is (are) to be used? (Full IFRS, SME Reporting, Management Commentary?)	N/A
Any guidelines or submission rules for filers?	N/A

USE OF XBRL BY OTHER BODIES

Do bodies in this jurisdiction use XBRL for purposes other than general purpose financial reports? (For example, taxation authorities, statistical purposes etc.)	No
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PRIMARY CONTACTS

Organisation	Institute of Certified Public Accountant of Rwanda (ICPAR)
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PRIMARY CONTACTS

Role of the organisation	The ICPAR is the official accounting standard-setting body in Rwanda. The policy of the ICPAR is to adopt IFRS exactly as issued by the IASB instead of setting national accounting Standards.
Website	http://www.icparwanda.com
Email contact	ambrose.nzamalu@icparwanda.com