

**MINISTERIAL ORDER N°001 OF 13/01/2003 PROVIDING FOR VALUE ADDED TAX
RULES AND TAXATION PROCEDURE**

Chapter 1. GENERAL PROVISIONS

Section 1. Scope of application, Terminologies and Interpretations

Article 1: Scope of application

This order applies to the specific procedure governing Value Added Tax made pursuant to the Law N°.0612001 of 20/01/2001 on the Code of Value Added Tax.

Article 2: Terminologies and interpretations

For the purposes of this order.

(1) "Business entertainment" includes the provision of any food, beverages, accommodation, entertainment, amusement, recreation or hospitality of any kind, and any incidental transportation, provided to any person by a taxable supplier, whether directly or indirectly, and any other expenditure connected therewith.

(2) "The Law" Means the law on the code of Value Added Tax.

(3) "Motor car" means, but is not limited to, any motor vehicle of a kind normally used on public roads which has three or more wheels and which

(1). Is constructed or adapted wholly or mainly for the carriage of passengers; or

(2). Has to the rear of the driver's seat roofed accommodation fitted with side windows, or is constructed or adapted for the fitting of side windows;

but does not include;

(i) a vehicle capable of accommodating only one person or constructed or adapted for carrying fourteen or more persons.

(ii) a vehicle of not less than three tons unladen weight;

(iii) an ambulance; or

(iv) a vehicle constructed for a special purpose other than the carriage of persons and having no accommodation for carrying persons other than such as is incidental to that purpose.

(4) "Relevant quarter" means any period of three consecutive months commencing

a. From the 20/01/2001 or

b. On the first day of any subsequent calendar month;

(5) "Relevant year" means any period of twelve months commencing :

(a) On the 20/01/2001 or

(b) On the first day of any subsequent calendar month.

(6) "Services of the business", in relation to a business carried on by a taxable supplier, means services provided in connection with the carrying on of that business, whether or not they are services of the kind provided in the course of that business:

Section 2. Supplies of Goods and Services

Article 3: Supplies of promotional material

The supply of goods by any person in the course of a business conducted by him shall not constitute a supply of goods for the purposes of this order, if:

1. the goods are supplied as samples or for promotional or publicity purposes;

2.the goods are supplied without consideration; and 3.Each item of the goods so supplied has an open market value of not more than one thousand RWF.

In any of such cases mentioned under (a),(b) and Prior notice, has been given to the Commissioner General of such transactions.

Article 4: Transactions Involving government agencies or public companies

The disposal by a Government Agency of any asset of the agency or the supply by it of any taxable goods or services shall constitute a supply for the purposes of the Law.

The agency mentioned under; the preceding paragraph shall be required to register under the rules governing VAT.

Article 5: Transactions constituting supplies of goods.

The supply or importation of electricity, gas or any other form of energy, shall be a supply of services for the purposes of the Law.

Article 6: Transactions constituting supplies of services or goods.

(1) Subject to the meaning set forth under article 3 of the Law, where a taxable supplier causes any services or goods of the business to be provided, with or without consideration pursuant to the provisions of article 1 and 28 of the Law;

a) For his own benefit;

b) For the benefit of himself and others;

c) For the benefit of his business partners, or of any directors of or person employed in the business; or

d) For the benefit of customers of the business;

The supply of such services or goods shall be a taxable supply.

(2) Anything done for a monetary consideration, which is not a supply of goods, shall be a supply of services for the purposes of the Law.

Article 7: Transactions not constituting supply of goods or services.

The transfer of ownership of imported goods which are still in Customs Bonded Warehouse, in respect of which tax has not become payable under article 33 of this order shall not be a supply of goods for the purposes of the Law.

Article 8: Supplies by bankrupt or deceased persons' estates, companies in receivership or any other person.

1) Where, by reason of death, bankruptcy, winding-up or other legal process in respect of a taxable supplier whether individual or corporate; the property or control of a business carried on by the taxable supplier, and in respect of which the taxable supplier is registered, is vested in another person; the provisions of the Law and of any statutory instruments or administrative orders made thereunder shall, on such vesting and for as long as that other person remains in such control, apply to that other person as if he were the taxable supplier.

(2) A person carrying on or controlling the business of a taxable supplier in the circumstances referred to in paragraph (1) shall notify the Commissioner General in writing of that fact, giving full particulars of the circumstances in which control of the business concerned passed from the taxable supplier to him.

(3) Notice under paragraph (2) shall be given within thirty days after the person giving the notice acquires control.

(4) A person who fails to give notice as required by this order shall be guilty of an offence and shall be liable on conviction to a fine not exceeding ten thousand penalty units.

Chapter 2. REGISTRATION OF SUPPLIERS AND OTHER RELATED PROVISIONS

Article: Register of suppliers.

1) There shall be a register of suppliers, in which shall be recorded such particulars of businesses as the Commissioner - General may determine.

2) Where two or more individuals in partnership carry on a business involving the supply of goods or services, registration may be effected in the name of the firm.

3) Where a club, association or other unincorporated organisation carries on a business involving the supply of goods or services, registration may be effected in the name of the organisation.

4) Where several companies constitute a group for the purposes of this order, registration may be effected in the name of the group, and such registration displaces any requirement under this part to apply for, or effect registration of, any corporate member.

5) The registration of a company carrying on business in several divisions may, if the company so requests and the Commissioner General sees fit, be effected in the names of those divisions, and such registration displaces any requirement under this part to apply for, or effect registration of the company.

6) The Commissioner General may, by administrative rule, make provision for requiring registered suppliers to notify the Commissioner General of such particulars of changes in circumstances relating to them, or any business carried on by them, as it appears to him necessary for the purpose of keeping the register up to date.

Article 10: Registration.

(1) Every supplier who is carrying on a business in Rwanda whose turnover is, exceeds, or is likely to exceed, the turnover prescribed by article 64 of the Law and article 12 of this order, shall make application to be registered. Save for where the Commissioner General may direct otherwise, supplies to the government, or any institution of the government, shall be made by registered suppliers. In the case of a person specified in article 8(2) above the treatment for registration purposes shall be in accordance with administrative rules made by the Commissioner General.

(2) An application for registration shall be made in such manner and form as the Commissioner General may, by administrative rule, prescribe.

(3) Subject to this provision, the Commissioner General or any other officer designated for that purpose shall register every applicant for registration who is carrying on a business in Rwanda whose taxable turnover is, exceeds, or is likely to exceed, the turnover prescribed by paragraph 1 of this article.

(4) Notwithstanding the provisions of paragraph (3) of this article, it shall be a prerequisite for any trader applying for government tenders to be in possession of a value added tax registration certificate.

(5) Where the Commissioner General or any other designated officer considers that there is good reason to do so, he may:

(a) Register any supplier, whether or not an application for registration has been made.

(b) direct that two or more persons be treated as a single person and registered;

(6) Where the Commissioner General considers that one or more persons are carrying on business activities in such a way as to avoid a liability to be registered (whether that liability would be his,

another person's or that of 2 or more persons jointly) he may issue a direction to that person or persons requiring the person or persons named in the direction to be registered as a single person in accordance with the provisions set out in the direction.

(7) Where the Commissioner General is satisfied that all the supplies effected in the course of a supplier's business would be zero-rated supplies, he may, by notice in writing, exempt a supplier from the requirement to be registered: Provided that such an exemption may in like manner be rescinded by the Commissioner-General at any time; whereupon the supplier shall apply for registration within such time as the Commissioner General may allow.

(8) The registration of a supplier shall take effect from
a) in the case of a new business. the date of commencement of trading; or

b) in the case of a continuing business

(i) where an application is made within one month of becoming liable to apply, from the date the application was received by the Commissioner General; or

(ii) if the application is not made within one month of first becoming liable to register, on the day following the first period during which the taxable turnover exceeded the turnover prescribed under paragraph 1.

Article 11: Transitional registration provisions .

This article applies, in respect of registration, in the same way as applied in respect thereof under article 10, paragraphs 4 and 5 of this order.

1) Without prejudice to the generality of article 12 of this order or any other law or any rule, connected therewith or incidental thereto; every supplier who, on a date prescribed by this order, or any other date, is carrying on a business in Rwanda whose turnover is, exceeds, or is likely to exceed the prescribed turnover, shall make application to be registered.

2) An application for registration shall be made pursuant to article 10 (2) of this order.

3) The Commissioner-General shall register every applicant for registration who, on the date prescribed for the purposes of paragraph 1, was carrying on a business in Rwanda whose turnover is, exceeds, or is likely to exceed the turnover provided for under paragraph 2 of article 64 of the Law and article 12 of this order.

4) A supplier required to apply for registration under this article and who fails to do so within one month after becoming so liable to apply shall, in addition to being directed to register, be liable, on conviction, to the penalties set out in article 72 of the Law and, in any case, he shall be liable to pay any tax due together with 1.5% interest per month pro rata from the time when he was liable to register.

Article 12: Turnover requiring application for registration to be made

1) For the purposes of paragraph 1 of articles 10 and 11 of this order, the prescribed turnover shall be calculated by reference to the taxable turnover of the business concerned during any relevant year and, if necessary, during each relevant quarter.

2) Where, from the effective date of the law, the turnover of a business exceeds or is likely to exceed

a) Millions Rwf million in any relevant year, or

b) 3,750,000Rwf million in the last calendar quarter;

the business shall be taken to exceed the prescribed turnover for the purposes of paragraph 1 article 11 of this order, and the person carrying on the business shall be liable to make application to be registered accordingly.

3) In calculating, for the purposes of this order, that part of the turnover of a business that is attributable to taxable supplies, supplies made in the course of the business before the tax commencement day shall be regarded as taxable if they would have been taxable had they been made after that day.

Article 13: De-registration of suppliers.

1) A registered supplier who ceases to make taxable supplies, or whose taxable turnover falls below the turnover figure for the time being in force under article 64 of the Law ceases to be liable for registration.

2) A registered supplier to whom paragraph (1) applies shall, within thirty days of ceasing to be liable for registration, notify the Commissioner General in writing of that fact, providing such information as the Commissioner General may require; and the Commissioner -General may cancel the supplies registration.

3) Notice of cancellation call be served on the supplier concerne

4) Where a registered supplier fails to notify the Commissioner General as required by this Order, in addition to having his registration cancelled, he shall be treated as committing an offence and, if an action is taken against him, shall be liable on conviction to a fine not exceeding ten thousand penalty units.

5) Where the Commissioner General is satisfied that; on the day on which a registered person was registered he was not registrable, he may cancel that person's registration with effect from that day.

6) In the case of a registered supplier who applied for registration under article 64 of the Law, notice under paragraph (2) may be given only after the expiration of two years from the date the registration took effect.

Article 14: Transfer of a business.

(1) This article applies where a registered supplier (in this article referred to as "the transferor") assigns his business, or a part of the business capable of separate operation, to another taxable supplier (in this article referred to as "the transferee") as a going concern.

(2) Where a business or part of a business is transferred, then for the purpose of determining whether the transferee is liable to be registered, the turnover of the business or part transferred shall be added to the turnover of any business carried on by the transferee.

(3) Any liability of the transferor under the Law subsisting immediately before the transfer takes effect (other than any criminal liability already incurred by the transferor), including any liability

a) To keep and preserve, or to produce, any records or accounts;

b) To furnish a tax return; or

c) To pay any tax or interest under the Law, regulation or any other rule; or

d) To comply with any requirement made in particular in respect of the business by the Commissioner General; Shall, on and from the transfer, and without affecting such liability of the transferor, subsist to the like extent and severally against the transferee.

Article 15:

(1) No tax shall be charged or input tax claimed in respect of the transfer under article 14 of this order, where the transferee is registered.

(2) Except to the extent that, upon the written request of both parties, the Commissioner General otherwise determines, any entitlement under the Law to a credit or repayment of input tax that, immediately before the transfer takes effect, was vested in the transferor shall be extinguished so far as the transferor is concerned but shall vest in and become the entitlement of the transferee.

(3) A transferor who fails to notify the Commissioner General of the fact of a transfer within thirty days after it takes effect shall be guilty of an offence and shall be liable on conviction to a fine not exceeding ten thousand penalty units.

Article 16: Tax agents.

(1) Where a taxable supplier does not have a business establishment in Rwanda or, in the case of an individual or partnership, does not have a usual place of residence in Rwanda, the Commissioner General may require the taxable supplier to appoint another person resident in Rwanda (in this article referred to as the "tax agent") to act on his behalf in matters relating to tax.

(2) If the Commissioner General accepts the appointment of a tax agent, any liability of the taxable supplier under the Law or any other regulation or rule (other than any liability subsisting before his appointment) including any liability:

- a) To keep and preserve, or to produce, any records or accounts;
- b) To furnish a tax return; or
- c) To pay any tax or interest under the Law; or

d) To comply with any requirement made in particular in respect of the business by the Commissioner General;

shall, on and from his appointment, and without affecting such liability of the taxable supplier, subsist to the like extent and severally against the tax agent until such time as the Commissioner-General accepts another appointment.

Article 17: Certificates of registration.

(1) The Commissioner General or any other authorised officer designated for that purpose, shall issue to a registered supplier a certificate of registration containing such particulars as the Commissioner General may determine.

(2) A registered supplier shall display the certificate in some conspicuous place at his principal place of business.

(3) A certificate of registration shall not be capable of assignment or transfer, and shall be surrendered to the Commissioner General on demand.

Article 18: Serving of notice.

Any notice or other document required or authorised to be given under this order or any statutory instrument made thereunder may be given,

1. by delivering it to the person to whom it is directed;
2. by leaving it at the usual or last known place of abode of that person;
3. by sending it in a prepaid registered letter addressed to that person at his usual or last known place of abode, place of business or postal address;
4. in the case of a company, by delivering it to the executive officer of the company at its registered or principal office; or by sending it in a prepaid registered letter addressed to the authorised officer of the company at that office; or

5. Where

a) the notice is to be given to a person in his capacity as the holder of any interest in land; and

b) it is not practical, after reasonable inquiry, to ascertain the person's name or address;

c) by addressing the notice to the person having that interest in the premises (specifying the premises and the interest concerned) and by delivering it to some person on the premises, or if there is no person on the premises to whom it can be delivered, by affixing it, or a copy of it, to some conspicuous part of the premises.

Chapter 3. VAT INVOICES AND OTHER ACCOUNTING REQUIREMENTS.

Article 19: VAT Invoices

Unless otherwise provided by order, in case or class of cases, where a taxable supplier makes a taxable supply to another taxable person; he shall provide such person with a VAT invoice, containing the following particulars; and retain a copy.

1. a) the word "tax invoice" in a prominent place,
 - b) the page, address and VAT registration number of the supplier,
 - c) the name, address and VAT registration number of the recipient (the purchaser),
 - d) the serial number of the invoice and date of issue,
 - e) the quantity or volume of the goods or services supplied,
 - f) a description of the goods or services supplied,
 - g) the selling price excluding VAT,
 - h) the total amount of VAT charged and,
 - i) the selling price including VAT.
2. Invoices that do not include provisions specified in I (g),(h) and (i) may be admissible if they contain the following in lieu thereof.
 - i. the selling price inclusive of VAT and,
 - ii. a statement that the price includes VAT, with the rate of VAT.
3. Notwithstanding the provisions stipulated in the preceding article, a taxable supplier who, in any case or class of cases, makes taxable supplies to another taxable person, the value of which does not exceed one thousand (1,000) Rwandan francs, he shall issue a tax invoice to such person containing the following details:
 - (a) the word "tax invoice" in a prominent place,
 - (b) the name and VAT registration number of the supplier,
 - (c) the invoice serial number and date of issue,
 - (d) a description of the goods or services supplied,
 - (e) the total selling price including VAT, and
 - (f) either the amount of VAT charged or a statement that the price includes VAT at 18%.

(As modified and completed by article 3 of the commissioner general's rules n° 3 of 26/07/2004 modifying and completing the Commissioner General's rules n° 01/2001 of 01/08/2001 governing value added tax)

The words “ **VAT invoice, the name, address, VAT registration number of supplier and serial number of invoice**” shall be printed on the VAT invoice.

Article 20: Credit and Debit Notes

Where it becomes necessary to adjust the original VAT charge on a supply, a credit note may be issued by a supplier or a debit note by a customer or vice-versa. In either case a copy must be kept. To be valid for VAT purposes a credit or debit note must:

1. reflect a genuine mistake or overcharge or an agreed reduction in the value of the supply, and be issued within one month of this being discovered or agreed;
2. give value to the customer, i.e. represent a genuine entitlement (or claim) on the part of the customer for the amount overcharged to be either refunded or offset against the value of future supplies;
3. be headed "credit note" or "debit note" as appropriate and show clearly all the following details;

- a). the identifying number and date of issue,
- b). the name, address and registration number of the supplier,
- c). the name and address of the customer,
- d). the reason for its issue e.g. "returned goods",
- e). a description which identifies the goods or services for which credit is claimed or allowed,
- f). the quantity and amount of each description,
- g). the total amount credited, excluding VAT,
- h). the rate and amount of VAT credited,
- i). the number and date of the original VAT invoice. If this can not be done (for example because the returned goods cannot be identified with a particular invoice) it must be possible to satisfy the Authority by other means that VAT was accounted for on the original supply.

Article 21: Records.

(1) Every taxable person shall, for the purpose of accounting for VAT, keep the following records:

- (a) his business and accounting records,
 - (b) his VAT account,
 - (c) copies of all VAT invoices issued by him,
 - (d) all VAT invoices received by him,
 - (e) documentation relating to importations and exportations by him, and
 - (f) all credit notes, debit notes, or other documents which evidence an increase or decrease in consideration that are received, and copies of all such documents that are issued by him.
- (2) The Commissioner General may:-

- a) in relation to a trade or business of a description specified by him, or
- b) for the purpose of any scheme established by, or under rules made in accordance with the Law, supplement the list of records required in paragraph (1) above by a notice published by him for that purpose.

Chapter 4. ASSESSMENT OF VAT

Article 22:

Where, in the cases specified in article 50 of the Law, the Commissioner General considers that an assessment notice should be issued, he shall arrange for an assessment notice to be prepared and issued in accordance with administrative rules made by him.

Article 23:

Notice of assessment shall be sent to the taxable supplier, giving information, in addition to details of the assessed amount, of his right of appeal under chapter 8 of this order.

Article 24:

The assessment of the Commissioner General shall include the amount of any interest payable thereon and all other matters incidental thereto or connected therewith.

Article 25:

Notwithstanding the foregoing provisions of this section, any assessment shall be made within a period specified in article 50 of the Law.

Chapter 5. INPUT TAX PROVISIONS

Article 26: Input tax not allowed on motor cars.

(1) Subject to this article, tax charged on the supply or importation by a taxable supplier of a motor car shall be excluded from any claim, deduction, or credit under sub-section 1 of section 5, chapter 2 of the Law.

(2) This article shall not apply to a supply or importation of a motor car

a) By way of hire or rental; or

b) For the purposes of resale, by a car dealer, or for use in the course of a bona fide car hire or driving instruction business.

(3) Where a motorcar is resold otherwise than by a person specified at (2)(a) and (b) above, such resale shall not constitute a supply of goods for the purposes of the Law.

Article 27: Input tax not allowed on business entertainment.

Tax charged on the supply or importation by a taxable supplier of any goods, or on the supply to a taxable supplier of any services, used or to be used for the purposes of business entertainment of a third party shall be excluded from any claim, deduction or credit under article 41 of the Law.

Article 28: Input tax not allowed on telephone, fuel and power services.

(1) On the supply to a taxable person of telephone, fuel and power or electricity services which are used for private and, or other purposes not directly linked to the registered business shall, be excluded from any claim for input tax deduction under section 5 of chapter 2 of the Law.

(2) Tax charged on the supply to a taxable person of:

a) telephone services via a fixed line, cellular, mobile or satellite operated under a contract providing for periodic billing;

and

b) fuel or electricity services which are practically inseparable from the use of private and, or other purposes not directly linked to the registered business shall, for purposes of this order, be deducted as the Commissioner General may determine by administrative rules.

(3) Notwithstanding the provisions stipulated in the preceding paragraph, no deduction of input tax shall be made in respect of cellular, mobile or satellite telephone services operated on the basis of any form of prepayment where no account showing details of the calls made is issued by the service provider.

Article 29: Input tax not allowed on exports and reverse charge.

1. Without prejudice to the generality of article 87 of the Law, tax charged on the supply to a taxable person of goods and, or services which are used for exportation purposes whose proceeds are not repatriated into Rwanda shall be excluded from any claim for input tax deduction under section 5 of chapter 2 of the Law. In such a case, proof of repatriation referred to in the preceding paragraph shall be based on the export documents set forth in the Commissioner General's administrative rules.

2. The VAT on reverse charge applying on imported services as provided under article 29 of the Law, shall not be treated as deductible input tax on account of the consumer of such services.

Chapter 6. PAYMENT OF TAX OR REFUND

Article 30:

Payment of tax due or refund shall be made in accordance with the provisions set forth under sub-section 2 of section 5 of Chapter 2 of the Law. A reserve account shall be opened with the National Bank of Rwanda pursuant to article 52(2) of the Law. The account shall cater for refund claims as prescribed under article 49 of the Law. The account shall be maintained by a ten percent (10%) withholding of VAT collections per month. The Commissioner General's rules shall provide for the refund procedures.

1. Tax paid prior to registration

Article 31:

When

(1) For the purposes of a business carried on or to be carried on by him, any goods supplied to, or any goods imported by, a person who is not a registered supplier; and

(2) The person afterwards becomes registered and is still carrying on that business; the person may claim input tax credit or deduction in respect of those goods provided that.

This sub-article shall not apply in respect of; goods that were received more than six months before the date of his registration or that have been supplied by him prior to registration.

Article 32:

An amount of tax paid by a promoter of a taxable business in respect of goods supplied to him in connection with the formation of the business may, subject to conditions imposed by the Commissioner General, be claimed by that person as input tax in the first month after its registration as if the amount had been paid by the company on supplies effected to it for the purposes of a business carried on by it. - Provided that this sub-article shall not apply in relation to tax paid in respect of any supply of goods received earlier than six months prior to the date of registration of the business concerned.

Article 33:

1) A registered supplier, whether individual or corporate, taking the benefit of this order shall retain and produce all such records, invoices, accounts, and other information relating to the supply or importations as the Commissioner-General may require for the period prescribed by, and the manner set forth under the Law.

2) A claim under this regulation shall be allowed only to the extent and subject to the conditions prescribed by or under section 5 of chapter 2 of the Law.

(3) Without limiting the generality of paragraph 2 of this article:

a) where the supplier is not in possession of documentary evidence as prescribed for the purposes of paragraph (1) of this article, the claim shall be disallowed; and

b) claim may be partly disallowed by rules of apportionment prescribed under article 42 of section 5 of chapter 2 of the Law.

Section 2. Requirements for early payments

Article 34 :

Where the Commissioner General has reasons to believe that any tax or interest due under the Law or any other order or rule, from a taxable supplier may not be paid within the time allowed by or under this order by reason of loss, transfer or disposition by the supplier of his assets, the Commissioner General may by notice in writing to him, require payment of the money forthwith.

Article 35:

Upon service of a notice under the preceding provisions of this order, the provisions of the same or of the Law, shall apply as though the time allowed by or under this regulation, or any rules, or any provisions of the enabling statute, for payment by the supplier of the tax or interest concerned has expired.

Where the taxable supplier fails to make any payments required under this part, he shall be guilty of an offence and shall be liable, on conviction, to a fine not exceeding ten thousand penalty units or to imprisonment for a term not exceeding twelve months, or both, by virtue of the provisions of article 68 of the Law.

Chapter 7. ENFORCEMENT, PROSECUTION AND DISTRESS PROCEEDINGS

Section 1. Default in payment

Article 36:

Without prejudice to the generality of article 39 of this order, tax and any interest due under the Law is a debt due to the Republic and shall be recoverable at the suit of the Commissioner General, or any officer authorised by him. In taking proceedings for recovery of tax together with any penalties and interest due it is deemed that the debtor has validly acknowledged the debt in writing.

Article 37:

In any proceedings for the recovery of the tax due, the production of an assessment or any other document under the Commissioner General's hand or hand of any other authorised officer shall be conclusive evidence to the contents of the assessment or document.

Any amount shown on the invoice, as a tax chargeable on a supply of goods or services shall be recoverable as tax due from the person issuing the invoices regardless of whether:

1) the invoice is made out in a form prescribed under this order or any rule made by the Commissioner General.

2) tax is chargeable in respect of any supply to which the invoice relates,

3) the person issuing the invoices is a registered supplier, and

4) interest on the amount concerned may, in an appropriate case be recovered accordingly.

Article 38 :

For the purpose of any provisions of this order or the provisions of the Law, or Orders or Rules made under the Law relating to collection or recovery of tax or interest, a reference in any such provisions to a registered or taxable supplier, shall include a reference to any person from whom tax or any interest is recovered by virtue of this provision.

Section 2. Attachment of debts

Article 39 :

Where any tax or interest due from a taxable supplier remains unpaid, the Commissioner General may, by notice in writing, request any other person:

1) from whom any money is due, or is accruing or may become due, to the supplier,
2) who holds, or may subsequently hold, money on account of some person for or on account of, or for payment to, the supplier,

3) having authority from any person to pay the money to the supplier, to pay that money or so much as is sufficient to discharge the tax or interest due from the taxable supplier, in the manner directed by the Commissioner General as, and when, it would, but for the notice, be or become payable to the supplier.

Article 40:

Upon service of a notice under the foregoing provision, the money concerned, to the extent necessary to discharge the tax or interest due from suppliers, is a debt due to the Republic and shall be recoverable at the suit of the Commissioner General, or any officer authorised by him in a court of competent jurisdiction; and all claims by the supplier to such money shall, to the like extent, be thereby extinguished.

Article 41 :

A person on whom a notice under the preceding provision, has been served and who fails to comply with the notice shall be guilty of an offence and shall be liable, on conviction, to a fine not exceeding five thousand penalty units or ten percent of the amount demanded by the notice, whichever is greater.

Section 3. Security and production of documents.

Article 42:

Where the Commissioner General considers it necessary to do so for the protection of the revenue, he may, as a condition of allowing or repaying, any input tax to any registered supplier, require the supplier to:

(1) produce any documents, relating to any such tax, that were supplied to that supplier,

(2) give security or further security, of such amount and kind as the Commissioner General may determine for the payment of any tax, which is due from him.

Article 43:

Where the taxable supplier continues to make taxable supplies beyond the time allowed by the Commissioner General for provisions of security or further security under the preceding provisions, he shall be guilty of an offence and shall be liable, on conviction to a fine not exceeding ten thousand penalty units or imprisonment for a term not exceeding twelve months, or to both.

Section 4. Distress proceedings.

Article 44 :

Where any tax or interest due from a taxable supplier remains unpaid, an authorised officer may, under warrant by the Commissioner General, levy distress upon the goods and the chattels of the supplier.

Article 45:

The officer executing the warrant, with a police officer, or such other assistants as he may consider necessary, may at the time between sunrise (6.00a.m) and sunset (6.00pm), break open any premises of the supplier.

Article 46 :

Goods and chattels on which distress has been levied under this section shall be kept for ten days either at the premises at which distress was levied or at such other places as the officer executing the warrant may consider appropriate, at the cost of the supplier.

Article 47:

If the supplier does not pay the amount due under the Law or under this order; together with any costs under the preceding article, within the period of ten days, the goods and chattels may be removed and shall be sold by private treaty or public auction. The proceeds of the sale shall be applied towards payment of those costs and any further costs, or incidental to, the sale, and the surplus, if any, shall be applied toward the amount due and the balance, if any, shall be paid to the supplier, after deductions of any further tax or interests due from him.

Article 48:

Other persons who fraudulently removes and takes away any such goods and chattels to prevent the authorised officers from distraining upon them or completing the distress so levied, assists in the same, shall be guilty of an offence and shall be liable, on conviction, to:

1) a fine not exceeding ten thousand penalty units or three times the value of the goods taken away, whichever is the greater; or

2) imprisonment for a term not exceeding twelve months, or both

The levying of distress shall be a bar to any proceeding in any court for the payment in instalments of tax, interest, or penalties due.

Chapter 8. APPEALS

Article 49 :

1) For the purpose of VAT, appeals against decisions made by the Commissioner General shall be made in accordance with the provisions of chapter 3 of the Law.

2) For the purpose of adjudicating appeals as provided for in the law, the Appeals Council required to be established under article 62 of the Law shall be administered and composed in a manner that is deemed fit in the option of the Minister. The Minister shall issue general directives on its composition, duties and method of operation.

Article 50 :

The Minister may:

1) prescribe the requisite qualifications or experience for appointment as a member of the Appeals Council adjudicating appeals against the Commissioner General's decision;

(2) regulate the organization, jurisdiction, administration and procedures to be followed in accordance with other laws in existence, conforming with the existing legal framework governing taxation in Rwanda; and

(3) empower the Appeals Council to summon and compel the attendance of witnesses, to require the production of documents, to award costs and to do and require all such matters and things as may be necessary, in the opinion of the Minister, for the due performance of its functions.

Article 51: Appeals to the Appeals Council.

Any person aggrieved by a decision or determination made by the Commissioner General under the Law or under this order may, in such manner and within such time as the Appeals Council referred to in article 49 above may prescribe, appeal to the Minister.

The appeal may be lodged in respect of any of the following matters:

- (1) the registration or cancellation of registration of, or a refusal to register, a supplier,
- (2) the tax assessed to be payable on any supply of goods or services or the importation of any goods;
- (3) the amount of any input tax that may be credited to any taxable supplier,
- (4) the application of any administrative rule providing for the apportionment or disallowance of input tax;
- (5) any notice under article 22 above or any other relevant provision of these orders;
- (6) any requirement of the Commissioner General for the provision of security;
- (7) any direction or supplementary direction made under Article 10 (6) of this order;
- (8) any matter prescribed by the Minister to be a matter against which an appeal shall lie under this article;
- (9) any objection, application for review or revision of the tax imposed.

Article 52: No appeal shall be heard unless:

(1) (a) any and all tax returns required, under this order or under the Law, to be made by the appellant at the time the appeal is lodged have, by that time, been made; and

(b) where the appeal is against an assessment of the Commissioner General or otherwise involves a dispute over an amount of tax or interest allegedly due and unpaid by the appellant, the amount in dispute is lodged with the Appeals Council referred to in article 49 above.

(2) The Minister may waive the requirements of Section 3 above on the provision of such security by the appellant as he considers acceptable or may, in cases of hardship, waive the requirement absolutely or on such terms as he thinks fit.

Article 53: Determination of appeals.

(1) The Appeals Council, having regard to the provisions of this order and to the circumstances of the case, shall hear and determine the appeal and may confirm, reverse or vary the decision of the Commissioner General, as justice may require.

(2) The decision of the Appeals Council shall be binding on the parties to the appeal, and in cases where the appeal is allowed, it shall be the duty of the Commissioner General to give effect to the decision of the Appeals Council.

(3) Interest shall be paid to the Authority, compounded in the manner prescribed and at the prescribed interest rate, in respect of the whole or part of any month during which a deposit was lodged by the appellant as a condition of hearing of the appeal, to the extent to which that deposit exceeded any amount recovered against the appellant.

(4) A person aggrieved by a decision of the Appeals Council may appeal to ordinary courts of competent jurisdiction, in conformity with other laws governing appeals.

Chapter 9. ADMINISTRATION OF VAT

Section 1. Entry and search, furnishing information and production of documents.

Article 54:

For the purpose of exercising any power conferred on him by or under the Law, an authorised officer may, at any reasonable time, enter any premises which he has reason to believe are used for or in connection with the carrying on of a business, including any premises used only for the storage of goods or documents, and shall have full and free access therein to open any packaging, take stock of

any goods and do all such things as are reasonably necessary for the performance of his duties.

Article 55:

Where the Commissioner General is satisfied that there is reason to suspect that any premises contain goods in respect of whose supply tax has been evaded, or tax deductions or crédits have been wrongly made, or contain documents or other evidence of an offence against the Law, he may issue a warrant to an authorised officer enabling him to enter and search those premises, and the authorised officer executing the warrant may:

1. take with him such persons as appear to him to be necessary for its due execution;
2. search for and seize and remove any goods, documents or other things found on the premises which he has reason to believe to be evidence for the purpose of proceedings in connection with such an offence or for the assessment of any tax; and
3. search or cause to be searched any person found on the premises who he has reason to believe has committed such an offence or to be in possession of any such goods, documents or other things: Provided that a person may be searched only by a person of the same sex.

Article 56:

- (1) The authorised officer shall provide to the person apparently in charge of anything taken in execution of a warrant under this section an official receipt for the thing taken.
- (2) The authorised officer may seal off, lock up or in any other physical manner prevent access to any premises for the purpose of the exercise of any power under this article or for the safeguarding of evidence from tampering.
- (3) The provisions of articles 59 to 61 of this order relating to documents and to the electronic storage of documents shall apply in respect of the exercise by an authorised officer of a power conferred under this section.

Section 2. Detention and removal of seized goods

Article 57:

- (1) Where an authorised officer has reason to believe that a person is selling taxable goods without charging the tax due on such supplies, he may detain the goods and remove them into the custody of the Authority.
- (2) Where an authorised officer has reason to believe that a person has received taxable goods without having been charged the tax due on their supply or at importation, he may detain the goods and remove them into the custody of the Authority.
- (3) An authorised officer who detains goods under paragraph (1) or (2) shall issue a receipt to the person from whom they were taken for any such goods removed. All seizures shall be taken into official custody and accounted for and disposed of in such a manner as the Commissioner General may, by rules, direct.

Article 58:

- (1) If the taxable person from whom the goods have been detained by virtue of failure to produce within 14 days evidence that he has complied with the provisions of this Law, the Commissioner General may declare any or all of the goods to be forfeited.
- (2) If the taxable supplier from whom the goods have been detained by virtue of article 57(2) of this order fails to produce within 14 days, evidence that tax has been paid on their supply or at importation, the Commissioner General may declare any or all of the goods to be forfeited.
- (3) Where goods are declared forfeited, the Commissioner General shall, by notice in writing specifying the articles, which have been seized, inform the person from whom the goods were seized that proceedings for their recovery may be instituted within three months from the date the notice was given.

- (4) If proceedings are not instituted in accordance with paragraph (3) of this Article, any articles declared to be forfeited may, by the direction of the Commissioner General, be sold, destroyed, or appropriated to the Government.
- (5) If the articles are sold, in accordance with paragraph (4) of this Article, the Commissioner General may make such payments out of the proceeds of sale as he considers fit in respect of expenses incurred in the sale, transport, or storage of the goods.

Section 3. Taking of samples

Article 59:

(1) Where an authorised officer has reason to believe that it is necessary to do so for the protection of the revenue, he may take, from goods in the possession of any person who supplies goods, such samples as may be reasonably necessary to determine the nature of the goods or the materials from which they are made, for the purpose of determining how they ought to be dealt with for taxation purposes.

(2) An authorised officer shall take no sample under this section without the issue of an official receipt to the person from whom it was taken and every sample shall be disposed of and accounted for in such manner as the Commissioner General may direct.

(3) Where a sample taken under this article is not returned, within a reasonable time and in good condition, to the person from whom it was taken, the Authority shall pay to him, by way of compensation, a sum equivalent to the cost of the sample.

Section 4. Furnishing of information and production of documents.

Article 60:

Every person who is concerned, in any capacity, in the supply of goods in the course of - a business or to whom any goods are, in the course of a business, supplied shall -:

(1) furnish to the Commissioner General, within such time and in such form as he may require, such information-as he may specify, being information to which the person has legitimate access and which concerns the goods or their supply; and

(2) upon demand made by an authorised officer, produce or cause to be produced any documents for inspection by the officer, being documents to which the person has legitimate access and which concern the goods or their supply, and permit the officer to make copies of, or to take extracts from, them or to remove them at a reasonable time and for a reasonable period.

Article 61:

(1) Every person who is concerned in any capacity in the supply of any services for a consideration or to whom any services are, for a consideration, supplied, shall -:

(a) furnish to the Commissioner General, within such time and in such form as he may require, such information as he may specify, being information to which the person has legitimate access and which concerns the consideration for the supply or the name and address of the person to whom the services are supplied; and

(b) upon demand made by an authorised officer, produce or cause to be produced any documents for inspection by the officer, being documents to which the person has legitimate access and which concern any such consideration, and permit the officer to make copies of, or to take extracts from, them or to remove them at a reasonable time and for a reasonable period.

(2) The Commissioner-General or an authorised officer may, for the purpose of receiving any information or document under the foregoing provisions of this article, or for the purpose of examining the person concerned in relation to any such information or document, require the attendance of the person at the offices of the Commissioner-General or at such other place, and at such time or times, as the Commissioner-General or authorised officer may specify.

(3) For the purposes of this article, the documents relating to the supply of goods, or the supply of services in the course of a business, shall, in addition to the requirements of article 21 above, be taken to include any profit and loss account and balance sheet or other book of account, and any correspondence or other written material, relating to that business and any certificate evidencing registration under this Law.

Article 62:

Where any information or document is electronically stored, articles 59 and 60 shall be deemed as empowering the authorised officer, for the purpose of exercising the powers conferred by those articles in relation to it and;

(a) to view the information or document copy or take extracts from it by electronic means; or

(b) to require that it be reproduced in hard copy, or copied on to computer diskette or reduced to some other portable form suitable for removal and capable of reproducing the information or document for viewing.

(2) Where any documents, computer diskettes or other things removed under the powers conferred by this section are lost or damaged, the Authority shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing them.

Article 63:

The Commissioner General may, where he has reasonable grounds for suspecting that any person, company or institution has contravened or failed to comply with any provision of the Law or this order, give notice in writing to any bank or financial institution to furnish within the time limited by such notice, a statement in writing containing particulars of:

(1) all bank accounts, whether current or deposit, business or private of such person, company or institution kept at any branch of that bank or financial institution;

(2) deposits or sources of deposits made by such person, company or institution in any account maintained at the bank or financial institution; and

(3) all payments made by or to any such person, company, or institution.

Chapter 10. MISCELLANEOUS AND TRANSITIONAL PROVISIONS

Article 64:

Where the Commissioner General is of a founded opinion that a taxable supplier has disaggregated his business into separate parts to avoid registration, he shall order registration of such business and account for tax as a single taxable person. Notwithstanding the provisions of the preceding paragraph such a person shall be guilty of an offence stated under article 72 of the Law.

Article 65:

Without prejudice to the provisions of the preceding article all associated businesses liable to Value Added Tax shall be bound to indicate in their return transactions carried out between them.

The same requirement stated hitherto shall apply to suppliers with associated businesses abroad without causing any doubt as to the manipulation of values.

Any person who commits an act or omission that contravenes the provisions of this article shall be liable to proceedings under article 71 of the Law.

Article 66:

A taxable supplier shall keep such records relating to the business carried on by him, and preserve them for a period of ten years.

A supplier who fails to keep any records required by or under this article, or who fails to keep them for the time so required, shall be guilty of an offence and shall be liable, on conviction, to a fine not exceeding ten thousand penalty units or to imprisonment for a term not exceeding twelve months, or to both.

Article 67: Bad Debt Relief

Where a registered supplier has supplied goods or services for a consideration in money, and has paid the full tax on the supply to the Commissioner General, but has not within eighteen months after the supply received payment, in whole or in part, from the person to whom the goods are supplied, the registered supplier may seek a refund of that portion of the tax paid for which he has not received payment.

Provided that the debtor has been declared insolvent under the terms of the Law governing civil and commercial matters as well as Law no 06/1988 of 12 February 1988 governing business companies.

Article 68:

(1) A refund under article 67 above shall be claimed on a form approved by the Commissioner General, where such evidence of eligibility, as the Commissioner General may require, has been provided, and such claim may be taken as input tax upon authorisation by the Commissioner General.

(2) All records, accounts, and correspondence in respect of the debts shall be retained for the period prescribed in article 66 of this order, and pursuant to the requirements set forth under the Law, or for two years after the date of the claim whichever is the later.

(3) A registered supplier who fails to keep the records required under article 65 of the Law or to produce them on demand to an authorised officer shall be subject to the provisions of sub-article (2) of article 68 of the Law.

(4) If a refund is taken and the registered supplier later receives payment, in whole or in part, in respect of the debt, he shall remit to the Commissioner General, on his next tax return, a sum equal to the portion of the payment that represents tax.

(5) A registered supplier who fails to remit the tax on his next return shall be guilty of an offence and shall be liable on conviction to a fine not exceeding ten thousand penalty units.

Article 69:

Relief from tax on goods in stock at the commencement of VAT.

(1) Where ICHA has been paid and has not been reclaimed under article 4 of Law No. 29/91 of 28/06/91 instituting Sales tax, by a taxable person on goods which have been imported or been in stock during a period of not more than three months prior to the introduction of VAT and remain in stock on the date on which VAT comes into force, a claim may be made for the amount of tax so paid to be treated as input tax under the provisions of article 46 of the Law.

(2) A claim under sub-article (1) above shall, save as the Commissioner General may otherwise allow, be made on the first VAT return the taxable person makes and, as the Commissioner General may require, be supported by invoices and other written evidence.

(3) A taxable person making a claim under sub-article (1) above shall complete in such detail and preserve for such period as the Commissioner General may require, a stock account showing separate quantities purchased and, as the case may be, quantities used in making other goods which also remain in stock.

Chapter 11. EXEMPT SUPPLIES.

Article 70 :

This chapter determines the application of article 86 of the Law, providing for domestic and imported supplies of goods and services that are exempted from Value Added Tax.

Article 71 :

The personal effects by Rwandan Diplomats returning from foreign diplomatic Missions, Rwandan refugees and returnees entitled to tax relief under the Customs Law, may be exempted from Value Added Tax in accordance with the Customs Regulations in force.

Article 72:

(1) Articles designed for use by the blind and disabled persons referred to under article 86.2 b) of the Law and appearing on the first schedule to this order.

(2) The exempt supplies mentioned under article 86.2 (c and d) of the law are those appearing in the Ministerial Order N° 20/03/MIN of 31/05/2001 fixing the list of essential pharmaceuticals and as the Ministers having Health and Finance in their attributions may determine from time to time.

(3) Medical equipments exempted under article 86(2) (c) and (d) are those appearing on the fourth schedule to this order.

Article 73 :

All donations with social bias shall be given to the tutorial Ministry, which may apply for exemption from VAT in respect of such donations. The Commissioner General by way of rules shall establish procedures for handling such donations.

Article 74 :

Books and newspapers exempted pursuant to article 86 (4) include the items listed in the second schedule to this order, however commercial services, such as advertisements, provided through newspapers and electronic media are not exempted under this article.

Article 75 :

The agricultural and livestock products exempted under article 86(12) (i) are those supplied in their original raw form without industrial transformation for any commercial purposes.

Article 76 :

(As modified and completed by article one of the ministerial order n° 003/FIN of 17/03/2004 amending ministerial order n° 001 of 13/01/2003 providing for Value Added Tax rules and procedures):

“The agricultural and livestock inputs exempted under article 86, 12 (i) and (ii) of law no 06/2001 of 20/01/2001 on the code of Value Added Tax are those appearing on the annex to this order”.

Article 77 :

The supply or importation of gold exempted under article 86(8) of the Law must conform with the specifications of No. 71.08.2000 of the customs Harmonised Systems Code.

Article 78 :

To qualify for exemption under article 86 (9) of the Law, supplies are to be exclusively for the purpose of the disposal of human remains including burial and cremation. Supplies used for ceremonial

purposes such as flowers, clothes and similar articles are not exempted.

Article 79 :

Financial services exempted under article 86 (7) (b) of the law include:

- 1) exchange operations carried out by recognized financial institutions.
- 2) interest chargeable on credit and deposits.
- 3) operations of the National Bank of Rwanda
- 4) fees charged on vouchers and bank instruments.

Chapter 12. ZERO-RATING.

Article 80 :

The importation of personal effects by a Diplomat or expert under any technical agreement shall be deemed as an importation by a diplomatic mission for the purposes of Value Added Tax and shall for the purposes of this order be zero-rated.

Chapter 13. PENALTIES FOR CONTRAVENTION OF THE LAW, OR ORDERS OR RULES

Article 81 :

A person who:

- (1) being a registered supplier, fails to issue a tax invoice, credit note or debit note in the circumstances and containing the particulars required by, any Ministerial order, rules of the Commissioner General or any other regulation whatsoever; or
- (2) being a registered supplier, fails to notify the Commissioner General, under this order, of a change in circumstances within the prescribed time; or
- 3) not being a registered, supplier, issues an invoice purporting to be a tax invoice;
- 4) who contravenes any other provision of this order or any rule governing value added tax, shall be guilty of an offence under the provisions of article 68(3) of the Law.

Article 82:

This Ministerial Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.

**ANNEX TO MINISTERIAL ORDER N° 003/FIN OF 17/03/2004 AMENDING
MINISTERIAL ORDER N° 001 OF 13/01/2003 PROVIDING FOR VALUE
ADDED TAXATION RULES AND PROCEDURES**

**LIST OF PRODUCTS AND ITEMS USED IN AGRICULTURE AND ANIMAL
RESOURCES TO BE EXONERATED**

Annex A

I. BREEDING (Reproductive) ANIMALS

Heifers and Bulls

1. Pigs
2. Goats and sheep
3. Day old chicks
4. Rabbits
5. Fingerlings
6. Frozen Semen and embryo

**II. RESIDUES AND INDUSTRIAL FOOD WASTES AND PROCESSED
FEEDS FOR ANIMALS**

- Fish meal
- Wheat bran
- Maize bran
- Sugarcane molasses
- Sunflower cake
- Soyabean cake
- Palm kernel cake
- Groundnut cake
- Cotton seed cake

III. SALT LICKS AND MINERAL SUPPLEMENTS:

- Salt licks
- Mineral
- Vitamin premixes
- Mineral boluses

IV. VETERINARY PHARMACEUTICAL PRODUCTS

4.1. Vitamins for veterinary use

4.2. Hormones: Gonadotropins, Oxytocin, Progesterone, PMSG, HCG, Prostaglandins
(PGF2#)

4.3. Antiprotozoa

Trypanocides:

Trypanidum, Samorin,

Piroplasmides: Berenil, Diminazene,

Antithelarian: Butalex, Imizol,

Coccidiostatic: Amprolium,

Anticoccidians: Nitrofurannes, Nitrofural, Furazolidone, Nitrofurantoin, Nitrofurantoin,

4.4. Anthelmintic:

Imidazole products

- Benzimidazoles: Albendazole, Cambendazole, Fembendazole, Flubendazole, Mabendazole, Oxfendazole, Oxi bendazole, Thiabendazole
- Proimidazoles: Febantel, Thiophanate
- Imidazothiazoles: Tetramisole, Levamisole, Ivermectine, Nitroscanate , Nitroxinil, Phenothiazine and products
- Organophosphorous : Bromphenophos, Dichlorovos, Haloxon, Naphtalophos
- Piperazine (base and salt)
- Pyrimidine and salicylamid product: Brotiamide, Clioxamide, Closantel, Niclfolan, Niclosamide, Oxyclosamide, Rafoxanide, Rezorantel.

4.5. Acaricides

Deltametrine 5%: Spray

Flumetrine 6%: Spray

Organophosphorous: Carbophenothion: Fenthion

Benoxaphos: Malathion

Couphamos: Tetrachlorviphos

Fenachlorphos: Metrifonate

4.6. Antibiotics

I. Beta-lactamines: -Penicillines(Original and synthetic products)

Penicilline-Procaïne, Benzathine-Penicilline,

Extencilliline, Ampicilline, Methycilline,

Cephalosporines for veterinary use

II. Streptomycines: extracts of various sources of Streptomyces, Gentamycine,

Kanamycine, Neomycine, Novobiocine for veterinary use

III. Chloramphenicol: Thiamphenicol for Veterinary use

IV. Tetracyclines: tetracycline, Aureomycine, Terramycine (Oxytetracycline) for veterinary use

V. Polypeptidic antibiotics: Gentamycine, Kanamycine, Tyrothrycine,

PolymyxineB for veterinary use

VI. Macrolides and related antibiotics: Spiramycine, Oleandomycine, Tylosine

VII. Antifongic antibiotics: Fudicine for veterinary use

VIII. Various antibiotics for veterinary use

4.7. Sulfamides for veterinary use only

I. Sulfamides for general action

Sulfanilamide, Sulfamerazine, Sulfadimi dine

4.8. Antipyretic for veterinary use: Novalgin

- Anthistaminic for veterinary use

Phenbenzamine, Promethazine (Phenergan), Alimemazine, Oxomemazine

4.10. Antiflammatories for veterinary use

a) Glucocorticoïdes (or steroidians antiflammatories) for veterina ry use:

- Cortisone, hydrocortisone (cortisol), prednisolone, medrol
- b) non Steroidians Antiflammatories and minor analgesic for veterinary use:
Salicyclics:
- Salicyclic Acid(under sodium salicyclate form)
 - Salicyclic acetyl acid (=aspirine) and its by-products.
- 4.11. Pyrazols: antipyrine, amidopyrine, Oxyphenbutazone
- 4.12. Acetanilides: Acetanilide, Phenacetine, Paracetamol, Indomethacine, Sulindac
- 4.13. Indolics and related products: Indomethacine, Sulindac
- 4.14. Quinoleins: Glafenine
- 4.15. Phenothiazines: Protizinic acid, methiazinic acid
- 4.16. Nervous system medicines for veterinary use: Xylazine (Chlorhydrate)
Rompum, Procaine and related products, atropine sulphate, Strichnine.
- 4.17. Medicines of the digestive tube for veterinary use:
Adsorbants: Kaolin, Pectines, Hydroxide and salicyclate of aluminium.
Acidifiers: lactic Acid
Alcalinifiers: Sodium bicabornate, Magnesium
- 4.18. Medicines of the respiratory apparatus for veterinary use:
Anticough: Belladone, Atropine
Expectorants: Potassium iode, kermes, terpene by-products
- 4.19. Medicines for cardio-vascular and blood system for veterinary use:
Digitaline, digitoxone, ouabaine, quinidine, caffeine, theophyline, theobromine,
Camphre.
Vasoconstrictors : Adrenaline, ergometrine, ocytocine.
Coagulants : Vitamin K
Anticoagulants : Heparine, Antivitamines K
- 4.20. Energizers for veterinary use :
Phosamines (Catosol)
Vit A D E
Calsimag (calcium gluconate)
- 4.26. Vaccines for veterinary use
- 4.27. Serum for veterinary use

5. VETERINARY MATERIALS

5.1. Technical material and equipment

- Foetal extractor + laques
- Complete embryotome
- Instrument box (big size)
- Instrument box (small size)

- Burdizzo claw (big size)
- Burdizzo claw (small size)
- Irrigator
- Nail cutter claw (big size)
- Poly butler case
- Plexiglas Syringe 20 ml
- Plexiglas Syringe 10 ml
- Plexiglas Syringe 5 ml
- Automatic Syringe 30 ml
- Needle IM Luer 14 G, 10 pieces
- Needle IM Luer 15 G, 12 pieces
- Needle IM Luer 16 G, 12 pieces

- Complete perfuser
- Mouchette claw + Lague
- Serre-jarret
- Lance bolus
- Ear ring clip
- Probing
- Saw (12 m)+handle
- Intramammary probe
- Trayotome
- Walkman Curette
- Trocar (big size)
- Trocar (small size)
- Grooved probe
- Hemostatic claw straight 16cm with mouse teeth
- Hemostatic claw curved 16cm with mouse teeth
- Pince porte de Mayo
- Uterine-clip (big size) 24cm
- Uterine-clip (small size) 16cm
- Suture needle, 12 pieces
- Sharp straight Scissors 16cm
- Sharp curved Scissors 16cm
- Pince à champs
- Champs operatoires non troués
- Autopsy kit for veterinary use

FISHING AND PISCICULTURAL MATERIAL

- Fishing nets and contour
- Turning seine
- Pond seine
- Landing-net
- Incubator for fish eggs
- Water sampler
- Plankton net
- Echo-probe and accessories
- Oxygen pump during transport of fingerlings
- Aquarium fish

- Chemical products for limnology
- Limnological kit

7. LIVESTOCK MATERIAL

- Forage crop seeds: Grasses and legumes
- Milking machines and their accessories
- Hay Baler
- Milk tanks (200-3000l).
- Milk refrigerating Tanks
- Milk cans: 5, 10, 20L, 50L, and 100L.
- Barbed wire
- Forage chopper
- Wire mesh
- Hoes
- Spades
- Wheel barrow
- Panga (machete)
- Livestock identification items (ear tags & branding equipment)

8. POULTRY

- Feed trough
- Water trough

9. INSEMINATION MATERIAL

- Biostat
- Applicator
- Spare parts for the machine which produces liquid nitrogen
- Laboratory material for semen analysis

10. APICULTURAL MATERIAL

- Queen excluders
- Smokers
- Queen cages
- Tap for Extractors
- Eperon-bloc
- Fourchette à désoperculer
- Maturateur

11. FARM MACHINERY, TOOLS, IMPLEMENTS AND IRRIGATION EQUIPMENTS

- Farm tractor and spare parts
- Disc plough
- Chisel plough
- Rotary plough
- Mouldboard plough

- Disc harrow
- Paddy harrow
- Teeth harrow
- Tillers
- Tine cultivators
- Seeders and spare parts
- Rice transplanters and spare parts
- Weeders and spare parts
- Manure spreader and spare parts
- Fertilizer spreader and spare parts
- Boom sprayer and spare parts
- Knap sack sprayer and spare parts
- Threshers and spare parts
- Winnower

Grain silos and spare parts

Hoes

Irrigation pumps and accessories and spare parts

RICE PROCESSING EQUIPMENTS AND MACHINERY

- Grain dryiers and spare parts
- Paddy cleaner and spare parts
- Shutter scale
- Bag sewing machine and spare parts
- Automatic packet
- Paddy husker
- Destoner

RICE LABORATORY EQUIPMENTS

- Testing huster
- Testing mill
- Testing thicknes grader
- Testing rice grader
- Grain color sorter
- Grain trier
- Sample divider
- Grain counter
- Moisture meters and spare parts
- Grain crack inspector and spare parts
- Milling meters
- Sieves
- Small scales

OTHERS MATERIALS

- Agriculture mecanisation equipment and accessories and spare parts
- Matériel de conditionnement des semences et accessoires et pièces de rechanges
- Material, equipment & products for laboratory seed
- Arrosoirs

- Billonneur
 - Binette
 - Brouette
 - Cisaille
 - Coupe-coupe
 - Faucille
 - Fourche
 - Hache
 - Hacheuse
 - Machette
 - Manche houe
 - Manche râteau
 - Mortier pilon
 - Pelle
 - Pioche, pics
 - Pluviomètre
 - Pots
 - Poudreuse
 - Rasette
 - Râteau
 - Rayonneur
 - Scies
 - Secateur
 - Trident
 - Tuyau arrosage
 - Tamis sable
 - Toile protecteur Oiseaux
 - Humidimètre et pieces de rechange
 - Atomiseur et pieces de rechanges
 - Eprovettes
 - Bottes
 - Lunette de protection
 - Masque antigaz
- Emballages de semences et d'autres produits agricoles

12. AGRICULTURAL INPUTS

FERTILIZERS

- Nitrogen fertilizers : urea 46%
- Phosphates fertilizers
- Potash fertilizers : KCL
- CAN (inconnu)
- Ammonium sulfate
- Compound fertilizers : DAP 18-46-0 ; NPK 17-17-17; NPK20-10-10; NPK 20-5-5
- Micro-nutrients fertilizers
- Agricultural lime
- Others fertilizers mineral or chemical
- Seeds for agricultural production

INSECTICIDES AND ACARICIDES

- Abamectin
- Acephate WP
- Acrinathrin EC
- Alphamethrin EC
- Amitraz EC
- Azocyclotin WP
- Bêta-cyfluthrin 2,5% EC
- Bifenthrin 0,05%PP, 80g/l
- Bromopropylate EC
- Carbofuran 2,5%, 5% Granules
- Chlorpyrifos-ethyl 48%EC, 5% Granules
- Chlorpyrifos-methyl 50%EC
- Clofenzine EC
- Cyfluthrin 2,5%EC, 5%EC
- Cypermethrin 10%EC
- Deltamethrin 2,5%EC, WP, Tablets
- Dichlorvos EC
- Dienochlor WP
- Dimethoate 40%EC
- Fenazaquin SC
- Fenbutatin oxyde SC
- Fenitrothion EC
- Fenthion 50%EC
- Fenvalerate EC
- Fipronil 0,05 RB, 25g/IFS
- Flufenoxuron EC
- Flumethrin EC
- Hexythiazox WP
- Imidachlopride 200g/l SL, EC; 350g/l SL, EC
- Lambda-cyhalothrin 50g/l EC
- Methomyl SL
- Omethoate EC
- Permethrin 0,5%PP; 0,7%EC; 10%EC, 20%EC; 25%EC
- Phosphure d'aluminium (PH3) : pills, tablets et plates for fumigation
- Pyrimiphos-methyl 2%PP
- Tau-fluvalinate EC
- Tebufenpyrad WP
- Teflubenzuron SC
- Teradifon EC

FUNGICIDES

- Azoxystrobin SC
- Benomyl 50%WP
- Bitertanol EC
- Buprimate EC

- Carbendazime + chlorothalonil EC
- Chlorothalonil
- Cuivre+Chlorothalonil 250g/l WP
- Cuivre+propineb 37% + 17% WP
- Cuivre hydroxyde WP
- Cymoxanil + propineb
- Dichlofluanid WP
- Difenaconazole EC
- Dimethomorphe + mancozeb 69% WP
- Dithianon SC
- Dodemorph
- Epoxiconazole + carbendazime EC
- Fenarimol EC
- Flutriafol + thiabendazole EC
- Flutriafol 125g/l SL, EC
- Fluzilazole EC
- Folyoxin-al*
- Fosetyl-aluminium WG
- Hexaconazole SW
- Iprobenfos 480g/l EC
- Iprodione SC
- Kresoxim-methyl WP
- Mancozeb + metalaxyl 65,5% WP, 68% WP
- Mancozeb 80% WP
- Metiram WG
- Micronised Sulphur WG
- Oxychlorure de cuivre
- Penconazole EC
- Propamocarb hydrochloride SL
- Propineb 70% WP
- Pyrimethanil SC
- Tebuconazole WP, EC
- Thiabendazole EC
- Thiophanate methyl SC
- Thirame 80% WP
- Tricyclazole 75% WP
- Triforine EC
- Vinchlozoline 50% SL

HERBICIDES

- 2,4 D (acide (dichloro-2,4phenoxy) acétique)
- Acide organique halogéné : dalapon 85% WP
- Glyphosate 360g/l SL, Granulés
- Lasso-atrazine, EC
- Methribuzin
- Metolachlor 960g/l EC
- Paraquat 40g/l SL
- Propanil 360g/l
- Triazine : Atrazine 500g/l SC, Ametryne 500g/l SC

- Trifluraline + linuron EC

RODENTICIDES

- Brodifacoum
- Bromadiolone
- Bromadiolone + cumatetralyl + sulfaquinox
- Coumatetryl
- Difenacoum

NEMATICIDES

- Aldicarbe
- Phenamiphos
- Dazomet 98%G

MOLLUSCICIDES

- Metaldehyde 5 G
Mercaptodimethur

REGULATEURS DE CROISSANCE

Daminozide 85% SP

Substances à composition complexe: rootone ; speedone ; etc

HUILES ADJUVANTES

- Alkyl phénol/éthylène oxyde EC

MOYENS BIOLOGIQUES

- Bacillus thuringiensis

PHYTOSANITARY TOOLS

- Agricultural gloves (Neoprene)
- Agricultural goggles
- Agricultural masks
- Masks for toxic gas and spare filter
- Motor pumps on roulette and spare parts
- Over rolls
- Powder machine
- Sprayers and spare parts

SPRAYERS ELECTRIC MOTORS

- Spraying Hosepipes
- Sticks for rats
- Sticks trap for rats and insects

- Sulphur evaporators
- Ultra Low Volume instrument (sprayer)
- Plastic shee

13. EXTENSION AND MARKETING INPUTS

STORAGE EQUIPMENT

- Volcani cube and spare parts
- Grain safe and spare parts
- Oxygen meters
- Moisture meters.

COFFEE PRIMARY PROCESSING EQUIPMENT

- Disk pulper machines (single, double, triple and quadruple disk)
- Drum pulper machines
- Spare part for drum pulpers and disk pulper machines
- Sisal drying nets
- Polyethylene shade nets
- Polyethylene cover plastics (Nylex)
- Sisal bags
- Plastic bags
- Plastic bags for coffee nurseries

COFFEE LABORATORY EQUIPMENT

- Coffee bean moisture meter
- Coffee bean sample roaster
- Laboratory coffee cupping equipment

FARMS TOOLS

- Secators (Secateurs)
- Scies
- Arrosoirs

The Minister of Finance and Economic Planning

KABERUKA Donald

(Sé)

Seen and Sealed with the Seal of the Republic:

The Minister of Justice

MUKABAGWIZA Edda

(Sé)