

REPUBLIC OF RWANDA

Kigali, 04 JAN 2023

No 1136/10/2022-23/CG



**MINISTRY OF FINANCE AND
ECONOMIC PLANNING**

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**Commissioner General
Rwanda Revenue Authority
KIGALI.**

Dear CG,

**RE: THIRD ADDITIONAL LIST OF EDUCATIONAL MATERIALS AND EQUIPMENT
EXEMPTED FROM VAT**

Reference is made to the letter n° 1658/12.01/2022 dated October 5, 2022 from the Ministry of Education requesting the Ministry of Finance and Economic Planning to add some items to the list of education materials and equipment exempted from VAT.

Pursuant to the law n° 40/2016 of 15/10/2016 modifying and complementing law n° 37/2012 of 9/11/2012 establishing the value added tax as modified and complemented to date, especially in its article 2,3°;

In additional to the previously approved lists, I am pleased to submit to your office enclosed herewith the third additional list of educational materials and equipment exempted from VAT used in the education sector for your implementation.

Sincerely,


Dr. Uzziel NDAGIJIMANA
Minister

Cc:

- Hon. Minister of Education;
- Hon. Minister of State in Charge of primary and Secondary Education;
- Hon. Minister of State in Charge of ICT and TVT
- Hon. Minister of State in Charge of Economic Planning;
- Hon. Minister of State in Charge of National Treasury;
- Commissioner General, Rwanda Revenue Authority;

KIGALI.

REPUBLIC OF RWANDA



MINISTRY OF FINANCE AND ECONOMIC PLANNING

THIRD ADDITIONAL LIST OF EDUCATIONAL MATERIALS AND EQUIPMENT EXEMPT FROM VALUE ADDED TAX

No	Items	General characteristics	Use of Purpose	Remark
1	J-47 Jet engine	<ul style="list-style-type: none"> - Type: turbojet-turbine Engine. - Length: 145 inches (370cm) (with tail cone). - Dry weight: 2,554pounds (1,158Kg) dry, equipped. 	<ul style="list-style-type: none"> - An engine for aviation maintenance education that is used in actual disassembly and assembly training classes to improve educational understanding of jet engines. - Benchtop experiments on the demonstration of the Coriolis force in rotation reference systems. - Deflection of a radial water jet as a function of speed and direction of rotation. - Adjustable rotational speed. 	SI
2	R-2000 Reciprocating Engine	<ul style="list-style-type: none"> - Type: Twin-row radial engine, 14 cylinder, motor. - Bore: 5.75 in (146mm) - Stroke: 5.5in (140mm) - Displacement: 2,004in³ (32.84L) - Length: 61.02in (1,550mm) - Diameter: 49.49in (1,257mm) - Dry weight: 1,570lb (710Kg) 	<ul style="list-style-type: none"> - Radial engine used as a power unit for medium sized and large transport aircraft. - An engine for aviation maintenance education that enhances understanding of aircraft power units and is used in actual disassembly and assembly training classes. - Determination of critical speed of rotating shaft under various bearing conditions. 	SI



3	Rotary Engine A	<ul style="list-style-type: none"> - Type: six-cylinder air-cooled horizontally opposed. - Aircraft piston engine. - Bore: 5.0in (127.0mm) - Stroke: 4.0in (101.6mm) - Displacement: 471in³ (7.7L) - Dry weight: 391lb dry (177kg) 	<ul style="list-style-type: none"> - A reciprocating engine used in light aircraft to improve educational understanding, and an engine for aviation maintenance education that is used in actual disassembly and assembly training classes. - 0~10000 rpm make System manual self-explanatory instruction manual with sample calculation. 	SI
4	Rotary Engine B	<ul style="list-style-type: none"> - Type: six-cylinder air-cooled horizontally opposed. - Aircraft piston engine - Bore: 5.0 in (127.0mm) - Stroke: 4.0in (101.6mm) - Displacement: 471in³ (7.7L) - Dry weight: 391lb dry (177kg) 	<ul style="list-style-type: none"> - A reciprocating engine used in light aircraft to improve educational understanding, and an engine for aviation maintenance education that is used in actual disassembly and assembly training classes. - By measuring the input and output power, a graph of the efficiency characteristic curve of the turbine can be drawn. 	SI
5	Rotary Engine C	<ul style="list-style-type: none"> - Type: six-cylinder horizontally opposed. - Gasoline piston engine. - Bore: 4.875in (123.8mm) - Stroke: 3.875in (98.4mm) - Displacement: 434cu in (7.1L) - Width: 33.5in (851mm) - Height: 43.5in (1,105mm) - Dry weight: 433lb (196.6kg) 	<ul style="list-style-type: none"> - A reciprocating engine used in light aircraft to improve educational understanding, and an engine for aviation maintenance education that is used in actual disassembly and assembly training classes. - By measuring the input and output power, a graph of the efficiency characteristic curve of the turbine can be drawn. 	SI
6	Compressor	- 3.7KW (5HP) 4P 220/380V	- When using tools that use compressed air such as sheet metal work, use a compressor device.	SI



7	Compressor tank	- 200L Steel Tank	- A tank for storing compressed air before working with a compressor	SI
8	Generator Power Unit	- VOLTS: 120V,1PH:120/240V, - 1PH:120V,3PH:120/208V, 3PH - AMPS:104,52,60,34.7 - KW:10.0 - KVA:12.5 - PF 0.8, Hz:400, - RPM:3428	- A ground auxiliary power unit (GPU) used by the U.S. military, and used by aircraft mechanics during airport ground handling.	SI
9	Lifter	- Weight: 500Kg - Size : 900mm x 289mm x 950mm	- The educational airplane engine is a portable device, so it uses a lift to change its position.	SI
10	Training Kits & Parts Boxes	- Tool Box, Twist drill Ser Spanner, Pliers, Auxiliary parts for the airplane. etc.	- Student tools and auxiliary parts used in mechanical engineering practice.	SI
11	Steel Book Display		- For storing mechanical and aviation maintenance manuals and reference books.	SI
12	Steel Fan		- Device for engine room ventilation.	SI

Note:

Material and equipment on the list labeled with (S I) shall be exempted from value-added tax upon obtaining a recommendation (clearance) from the Ministry having education in its attributions.

