



**MINISTRY OF FINANCE AND
ECONOMIC PLANNING**
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**Commissioner General
Rwanda Revenue Authority
KIGALI.**

Dear Commissioner General,

RE: FIRST LIST OF EDUCATIONAL MATERIALS AND EQUIPMENT EXEMPTED FROM VAT

Reference is made to the letters n° 0950/12.01/2025 dated 05th June, 2025 and n° 1012/12.01/2025 dated 06th June, 2025 from the Ministry of Education requesting the Ministry of Finance and Economic Planning to consider some items to the list of education materials and equipment exempted from VAT;

Pursuant to the law n° 009/2025 of 27/05/2025 amending law n° 049/2023 of 05/09/2023 establishing value added tax in its article 1 item c which state that **“educational materials, services and equipment supplied physically or online that appear on the list established by the Minister in charge of education and approved by the Minister”**;

I am pleased to submit to your office enclosed herewith the first list of educational materials and equipment exempted from VAT used in the education sector for your implementation.

Sincerely,

Godfrey KABERA
Minister of State for National Treasury



Cc:

- Hon. Minister of Finance and Economic Planning
- Hon. Minister of Education;
- Hon. Minister of State for Resource Mobilization and Public Investment;
- Permanent Secretary/ MINEDUC;
- Commissioner for Customs Services/RRA;

KIGALI.



MINISTRY OF FINANCE AND ECONOMIC PLANNING

FIRST LIST OF EDUCATIONAL MATERIALS AND EQUIPMENT EXEMPT FROM VALUE ADDED TAX

No.	Product name	Remark
1	Wooden five-petal plum table	SI
2	Semicircular wooden table	SI
3	Kids iron feet chair	SI
4	Kids cot	SI
5	Kids bed	SI
6	Merry Go Round	SI
7	Seesaw	SI
8	Play Tunnel	SI
9	Trampoline	SI
10	Outdoor Musical Instrument	SI
11	Joey busy board	SI
12	Maze busy board	SI
13	Bag busy board	SI
14	Tree busy board	SI
15	Line up busy board	SI
16	Shape box	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.



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VALUE ADDED TAX

No.	Product name	Remark
17	Flag domino	SI
18	7 color match game	SI
19	Wooden number match game	SI
20	Matched images	SI
21	Tetris Puzzle	SI
22	Animal puzzle	SI
23	Solar system	SI
24	Solar system model	SI
25	Safety glasses with stand	SI
26	Color mixer	SI
27	Kids dropper with stand	SI
28	Ear model	SI
29	Muscle model	SI
29	Skull Model	SI
30	Body model	SI
31	Eye model	SI
32	Tooth model	SI



Note:

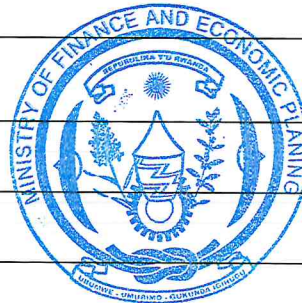
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No.	Product name	Remark
33	Heart model	SI
34	Nose model	SI
35	Bone model	SI
36	Collision ball	SI
37	Telescope	SI
38	Bug catcher and viewer	SI
39	Teaching clock	SI
40	Water filter column	SI
41	Balance scale	SI
42	Sound detector	SI
43	Weathercock	SI
44	Triangular prism	SI
45	Solar energy experiment kit	SI
46	Geometric solids	SI
47	Three primary color glasses	SI
48	Kaleidoscope	SI



Note:

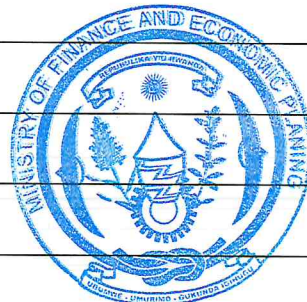
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No.	Product name	Remark
49	Magnifier	SI
50	Kids binoculars	SI
51	Concave lens	SI
52	Convex lens	SI
53	Convex mirror	SI
54	Concave mirror	SI
55	Plastic building blocks	SI
56	EVA Blocks	SI
57	Bouncer with slide	SI
58	Tabletop particle board, injected edge leg, adjustable steel leg table.	SI
59	Tabletop particle board, injected edge leg, adjustable steel leg table.	SI
60	Tabletop particle board injected edge leg, adjustable steel leg table.	SI
61	Guash paint bottles in primary colours Creal 6x1000ml	SI
62	flexible plastic swing seat	SI
63	Creative fort JOYJOY for kids	SI
64	pack of color pom poms for kids	SI
65	Playtive (DOMINO for kids)	SI



Note:

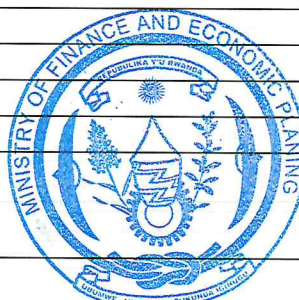
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No.	Product name	Remark
68	Trizand plastic training cones	SI
69	Jumbo markes	SI
70	Sidewalks Chalks, mixed colors,round, jumbo	SI
71	Set of training Cones for children, 32cm height, mixed colors	SI
72	APLI sidewalks, mixed colors	SI
73	Crawling tunnels for children	SI
74	Mountain climbing molds for kids set	SI
	Airline and Airport Management	
78	CCS-100 Aircraft Cabin Crew (Mock-up) Training Set/Aircraft fuselage Lab	SI
79	Aircraft Medical kit	SI
80	Seatbelt extenders	SI
81	Emergency locator Transmitter	SI
82	Fire extinguisher	SI
83	Life Jacket	SI
84	Oxygen mask	SI
85	Infant life jacket	SI
86	Safety gloves	SI
87	Reflector jackets	SI
88	AAMRM701: Implement aviation risk management	SI



Note:

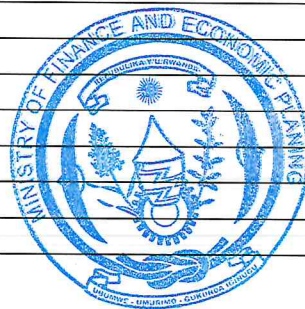
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No.	Product name	Remark
	processes/AVIETRA for 21 users during 3 years	
89	Chock	SI
90	Self-check-in kiosk	SI
	1.01 Physics Lab 101	
91	1.01.01 1 x Connection Cell w. Powerlift System	SI
92	1.01.02 1 x Sink Unit VK1200	SI
93	1.01.03 1 x Mobile Teached Desk VK1500	SI
94	1.01.04 1 x Mobile Table VK900	SI
95	1.01.06 16 x Student Table HV VK1200	SI
96	1.01.07 1 x Sedium Swivel Teacher	SI
97	1.01.08 32 x Sedium Swing	SI
98	1.01.09 1 x Laboratory Cabinet 900	SI
99	1.01.10 2 x Garage Cabinet with mobile cabinets	SI
100	1.01.11 1 x Laboratory Cabinet 1200	SI
	1.01 sum Physics Lab	SI
	1.02 Physics Prep. Room 101	SI
101	1.02.01 1 x Wall Workspace w. Sink VK3000	SI
102	1.02.02 1 x Wall Workspace VK1200	SI
103	1.02.03 1 x Garage Cabinet with multi-mobile	SI
104	1.02.04 1 x Laboratory Cabinet 1200	SI
105	1.02.06 1 x Sitting Workspace HPL1800	SI
106	1.02.07 1 x Sedium Swivel	SI
107	1.02.08 2 x Mobile Table VK900	SI
	1.02 sum Physics Prep. Room	SI
	1.02a Physics Prep. Room 101a	SI
108	1.02a.01 1 x Wall Workspace w. Sink VK3000	SI
109	1.02a.02 1 x Laboratory Cabinet 1200	SI
110	1.02a.03 2 x Mobile Table VK900	SI
	1.02a sum Physics Prep. Room	SI
	1.03 Chemistry / Biology Lab 111	SI
111	1.03.01 1 x Connection cell with Media Wing	SI



Note:

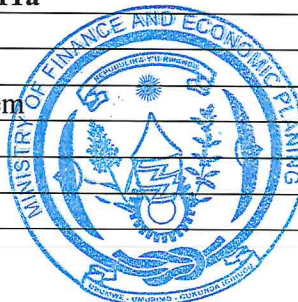
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No.	Product name	Remark
112	1.03.02 1 x Sink Unit VK1200	SI
113	1.03.03 1 x AeroEm w. Water + Gas	SI
114	1.03.04 8 x AquaEl with Mobile Table	SI
115	1.03.05 1 x Mobile Teached Desk VK1500	SI
116	1.03.06 1 x Mobile Table VK900	SI
117	1.03.08 16 x Student Table HV VK1200	SI
118	1.03.09 1 x Sediamo Swivel Teacher	SI
119	1.03.10 32 x Sediamo Swing	SI
120	1.03.11 2 x Garage Cabinet with mobile cabinets	SI
121	1.03.12 1 x Laboratory Cabinet 900	SI
122	1.03.13 1 x Garage Cabinet with multi-mobile	SI
	1.04 Chemistry / Biolgy Prep. Room 111	SI
123	1.04.01 1 x Bench Mounted Fume Cupboard	SI
124	1.04.02 1 x Wall Workspace w. Sink VK2100	SI
125	1.04.03 1 x Wall workspace VK120	SI
126	1.04.04 1 x Acid and Alkaline cabinet	SI
127	1.04.05 1 x Solvents cabinet	SI
128	1.04.06 1 x Chemical cabinet 1200	SI
129	1.04.10 2 x Mobile Table VK900	SI
	1.04 sum Chemistry / Biolgy Prep. Room	SI
	1.04a Chemistry / Biolgy Prep. Room 111a	SI
130	1.04a.01 1 x Sitting Workspace HPL1800	SI
131	1.04a.02 1 x Sediamo Swivel	SI
132	1.04a.03 2 x Mobile Table VK900	SI
133	1.04a.04 1 x Laboratory Cabinet 1200	SI
	1.04a sum Chemistry / Biolgy Prep. Room 111a	SI
	2 Lower block	SI
	2.01 Physics Lab 201	SI
134	2.01.01 1 x Connection Cell w. Powerlift System	SI
135	2.01.02 1 x Sink Unit VK1200	SI
136	2.01.03 1 x Mobile Teached Desk VK1500	SI
137	2.01.04 1 x Mobile Table VK900	SI



Note:

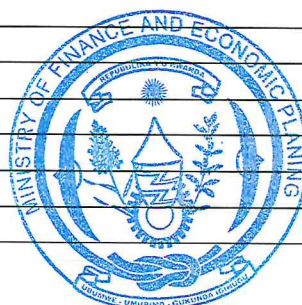
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No.	Product name	Remark
138	2.01.05 15 x Student Table VK1200	SI
139	2.01.06 1 x Student Table HV VK1200	SI
140	2.01.07 1 x Sediamo Swivel Teacher	SI
141	2.01.08 32 x Sediamo Swing	SI
142	2.01.09 2 x Garage Cabinet with mobile cabinets	SI
143	2.01.10 1 x Laboratory Cabinet 900	SI
144	2.01.11 1 x Laboratory Cabinet 1200	SI
	2.01 sum Physics Lab 201	SI
	2.02 Physics Prep. Room 201	SI
145	2.02.01 1 x Wall Workspace w. Sink VK3000	SI
146	2.02.02 1 x Wall Workspace VK1200	SI
147	2.02.03 1 x Garage Cabinet with multi-mobile	SI
148	2.02.04 1 x Laboratory Cabinet 900	SI
149	2.02.07 2 x Mobile Table VK900	SI
	2.02 sum Physics Prep. Room 201	SI
	2.02a Physics Prep. Room 201a	SI
150	2.02a.01 1 x Sitting Workspace HPL1800	SI
151	2.02a.02 1 x Sediamo Swivel	SI
152	2.02a.03 2 x Mobile Table VK900	SI
153	2.02a.04 1 x Laboratory Cabinet 1200	SI
	2.02a sum Physics Prep. Room 201a	SI
	2.03 Chemistry / Biology Lab 211	SI
154	2.03.01 1 x Connection cell with Media Wing	SI
155	2.03.02 1 x Sink Unit VK1200	SI
156	2.03.03 1 x AeroEm w. Water + Gas	SI
157	2.03.04 8 x AquaEl with Mobile Table	SI
158	2.03.05 1 x Mobile Teached Desk VK1500	SI
159	2.03.06 1 x Mobile Table VK900	SI
160	2.03.07 15 x Student Table VK1200	SI
161	2.03.08 1 x Student Table HV VK1200	SI
162	2.03.09 1 x Sediamo Swivel Teacher	SI
163	2.03.10 32 x Sediamo Swing	SI



Note:

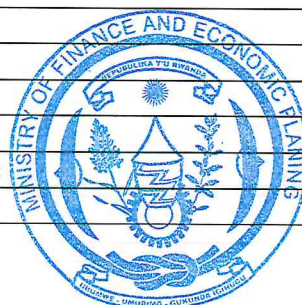
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No.	Product name	Remark
164	2.03.11 2 x Garage Cabinet with mobile cabinets	SI
165	2.03.12 1 x Laboratory Cabinet 900	SI
167	2.03.13 1 x Garage Cabinet with multi-mobile	SI
	2.03 sum Chemistry / Biology Lab 211	SI
	2.04 Chemistry / Biology Prep. Room 211	SI
168	2.04.01 1 x Wall Workspace w. Sink VK2700	SI
169	2.04.02 2 x Mobile Table VK 900x750	SI
170	2.04.03 1 x Wall workspace VK1200	SI
171	2.04.04 1 x Acid and Alkaline cabinet	SI
172	2.04.05 1 x Solvents cabinet	SI
173	2.04.06 1 x Chemical cabinet 1200	SI
	2.04 sum Chemistry / Biology Prep. Room 211	SI
	2.04a Chemistry / Biology Prep. Room 211a	SI
174	2.04a.01 1 x Laboratory Cabinet 1200	SI
175	2.04a.02 2 x Mobile Table VK 900x750	SI
176	2.04a.03 1 x Sitting Workspace HPL1800	SI
177	2.04a.04 1 x Sediemo Swivel	SI
	2.04a sum Chemistry / Biology Prep. Room 211a	SI
	2.05 Chemistry / Biology Lab 221	SI
178	2.05.01 1 x Connection cell with Media Wing	SI
179	2.05.02 1 x Sink Unit VK1200	SI
180	2.05.03 1 x AeroEm w. Water + Gas	SI
181	2.05.04 8 x AquaEl with Mobile Table	SI
182	2.05.05 1 x Mobile Teached Desk VK1500	SI
183	2.05.06 1 x Mobile Table VK900	SI
184	2.05.07 15 x Student Table VK1200	SI
185	2.05.08 1 x Student Table HV VK1200	SI
186	2.05.09 1 x Sediemo Swivel Teacher	SI
187	2.05.10 32 x Sediemo Swing	SI
188	2.05.11 1 x Laboratory Cabinet 900	SI
189	2.05.12 2 x Garage Cabinet with mobile cabinets	SI
190	2.05.13 1 x Garage Cabinet with multi-mobile	SI



Note:

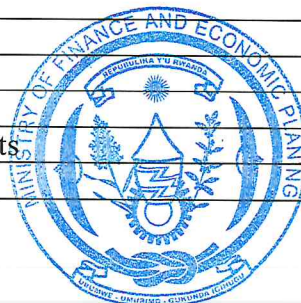
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No.	Product name	Remark
	2.05 sum Chemistry / Biology Lab 221	SI
	2.06 Chemistry / Biology Prep. Room 221	SI
191	2.06.01 1 x Bench Mounted Fume Cupboard	SI
192	2.06.02 1 x Wall Workspace w. Sink VK2100	SI
193	2.06.03 1 x Wall workspace VK900	SI
194	2.06.04 1 x Chemical cabinet 1200	SI
195	2.06.05 1 x Solvents cabinet	SI
196	2.06.06 1 x Acid and Alkaline cabinet	SI
197	2.06.10 2 x Mobile Table VK 900x750	SI
	2.06 sum Chemistry / Biology Prep. Room 221	SI
	2.06a Chemistry / Biology Prep. Room 221a	SI
198	2.06a.01 1 x Laboratory Cabinet 1200	SI
199	2.06a.02 1 x Sitting Workspace HPL1800	SI
200	2.06a.03 1 x Sediamo Swivel	SI
201	2.06a.04 2 x Mobile Table VK 900x750	SI
	3. Makerspace	SI
	3.0 Makerspace	SI
202	3.0.01 1 x Conn. cabinet PL One MakerSpaceA	SI
203	3.0.02 7 x Powerlift One MakerSpaceA (with CA)	SI
204	3.0.03 1 x Oval Teacher Table VK1200	SI
205	3.0.04 12 x Student table VK1200	SI
206	3.0.04A 12 x Student table VK1200	SI
207	3.0.05 1 x Sediamo Swivel Teacher	SI
208	3.0.06 24 x Sediamo Swing	SI
209	3.0.06A 24 x Sediamo Swing	SI
210	3.0.07 1 x Garage Cabinet with multi-mobile	SI
211	3.0.08 1 x Garage Cabinet with mobile cabinets	SI
213	Laptop	SI



Note:

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