

**MINISTRY OF FINANCE AND
ECONOMIC PLANNING**

P.O. Box 158 Kigali

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E-mail: info@minecofin.gov.rw**Commissioner General
Rwanda Revenue Authority
KIGALI.**

Dear Commissioner General,

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

Reference is made to the letter N° 1342/12.01/2025 dated 21st July, 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 second additional list of educational materials and equipment exempted from VAT used in the education sector for your implementation.

Sincerely,


Yusuf MURANGWA

Minister

Cc:

- Hon. Minister of State for Resource Mobilization and Public Investment;
- Hon. Minister of State for the National Treasury;
- Hon. Minister of Education;
- Permanent Secretary/ MINEDUC;
- Commissioner for Customs Services/RRA;

KIGALI.

REPUBLIC OF RWANDA



MINISTRY OF FINANCE AND ECONOMIC PLANNING

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

No.	Product name	Remark
1	All type of PV system and their accessories	SI
2	Additional Variable RLC Loads	SI
3	Option for local combination of Wind and PV Hybrid EPH 4.2 Microgrid with PV and Small Wind Turbine System [Wind & PV Microgrid (EPH 4.2)]	SI
4	System for power electronics 300W with diodes/thyristor, RL loads, interactive course EPE 30-3 Line commutated converter circuits 300W [Power Electronics System (EPE 30-3)]	SI
5	IGBT Module to be used on 7, EPE 40-3 Self-commutated converter circuits 300W [IGBT Converter System (EPE 40-3)]	SI
6	Mounting frames & accessories used across all setups	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.