



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

Dear Commissioner General,

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

Reference is made to the letter N° A.6Z/12.01/2025 dated 21<sup>st</sup> November, 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 third 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.**





**MINISTRY OF FINANCE AND ECONOMIC PLANNING**

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

No.	Product name	Remark
1	Interactive Touch Display	SI
2	Smart Pen	SI
3	Display Stand	SI
4	Desk-integrated Digital Podium	SI
5	Digital Podium	SI
6	Frequency Shifter	SI
7	Desk for Digital Podium	SI
8	Wireless Microphone System	SI
9	Wireless Presentation System	SI
10	Audio & Video System	SI
11	Classroom Speaker System	SI
12	Wireless control module	SI
13	Inter-classroom Connection Server	SI
14	A complete set of various connection cables	SI
15	Goosneck microphone	SI

*[Handwritten signature]*



**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.