



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

Reference is made to the letters N° 42/12.01/2026 dated 16th February, 2026 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° 009/20 25 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 fourth 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 Education;
- Hon. Minister of State in Charge of the National Treasury;
- Hon. Minister of State for Resource Mobilization and Public Investment;
- Commissioner for Customs Services/RRA;

KIGALI.



REPUBLIC OF RWANDA



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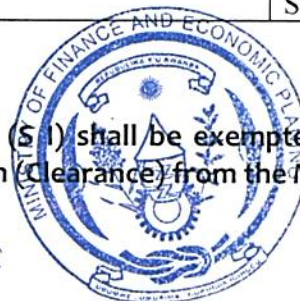
FOURTH LIST OF EDUCATIONAL MATERIALS AND EQUIPMENT EXEMPT FROM VALUE ADDED TAX

No.	Product name	Remark
1	737 NG / A330 Cabin Mockups and Door Trainers	SI
2	737 NG Cabin Service Trainer	SI
3	Trollies	SI
4	Emergency Medical Kit	SI
5	First-Aid Kit	SI
6	Universal Precaution Kit	SI
7	Portable Oxygen Equipment + Mask	SI
8	Protective Respiratory Equipment (PBE)	SI
9	Portable Fire Extinguisher (BCF, H2O)	SI
10	Emergency Axe/Crowbar	SI
11	Megaphone	SI
12	Flashlight	SI
13	Portable ELT	SI
14	Flotation Devices (Adult, Child, Infant)	SI
15	Safety Card Models	SI
16	Safety Demonstration Equipment	SI
17	CPR Training Dummy (Adult & Infant)	SI
18	Defibrillator	SI
19	Safety Belts (Seat, Extension, Infant)	SI
20	Restraint Kit/Device	SI
21	Aeronautical Raft / Slide Raft	SI
22	Lifejackets	SI
23	Survival Kit (EASA CAT.IDE.A.285)	SI
24	Over Wing Exit Door	SI
25	Double Crew Jump Seat	SI
26	Aircraft Passenger Seats (Triple Leather)	SI
27	A/C Galley Hot Water Boiler	SI
28	Uniforms	SI
29	PPE Kit	SI
29	Cabin PA Training Amplifier	SI
30	Fog Machine (SEP & SEET Fire Training)	SI

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Note:

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



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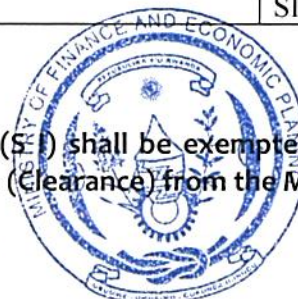
FOURTH LIST OF EDUCATIONAL MATERIALS AND EQUIPMENT EXEMPT FROM VALUE ADDED TAX

No.	Product name	Remark
31	Course Content Development Materials	SI
32	737 MDT VMT	SI
33	Boeing 737 Maintenance Synthetic Trainer	SI
34	119 VMT Trainer	SI
35	DA40/42 Maintenance Instruction Tools	SI
36	Sheet Metal Workshop	SI
38	Avionics Instruments	SI
39	Maps / Charts	SI
40	Pens	SI
41	Pilot Log	SI
42	Whizz Wheel	SI
43	NM Ruler	SI
44	Protractor	SI
45	Log Book	SI
46	Flight Bag	SI
47	Kneeboard and Pad	SI
48	Headset	SI
49	High Viz Jackets	SI
50	Books and Guides	SI
51	Checklists	SI
52	Diversion Ruler	SI
53	Compass Rose Stickers	SI
54	Library Books	SI
55	Flight Computers	SI
56	Classroom Instructional Posters	SI
57	Pre-Flight Briefing Material	SI
58	Instructor Manuals	SI
59	Classroom Teaching Material	SI
60	Posters	SI
61	Classroom Equipment – Models	SI
62	Classroom Equipment – Demo Flight Computer	SI
63	Classroom Equipment – Instructor Training Pack	SI

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Note:

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



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

No.	Product name	Remark
64	ADS-B Receivers	SI
65	Broadcasting Outer Module	SI
66	Portable ADS-B Transceiver	SI
67	Garmin Area 760	SI
68	Aircraft Operational Items	SI
69	Flight Simulator Room Equipment	SI
70	Avionics Instruments Pack for Training	SI
71	Procedure Trainers Elite PI-1000	SI
72	CBT Training Software	SI
73	Contingency	SI
74	Air Traffic Control Simulator	SI
75	LED Media Wall (Scenario-Based AR Training)	SI
76	Diamond DA40	SI
77	Diamond DA42	SI
78	737 NG/MAX FTD (Flight Simulator)	SI
79	Extra 330LX (UPRT Aircraft)	SI
80	Robinson R44 Helicopter	SI
81	Robinson R66 Helicopter	SI



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