

REPUBLIC OF RWANDA

Kigali,22.FEB.2023.....

No .1504/10/22-23/CE



**MINISTRY OF FINANCE AND
ECONOMIC PLANNING**

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**Commissioner General
Rwanda Revenue Authority
KIGALI.**

Dear CG,

**RE: Submission of the 4th Additional list of educational materials, services and equipment
exempted from Value Added Tax.**

Reference is made to the letter N^o 0091/12.00/2023 dated January 08, 2023 from the Ministry of Education requesting the Ministry of Finance and Economic Planning to add services on implementation of the smart education project to the list of education materials, services and equipment exempted from VAT;

Pursuant to the Law n^o40/2016 of 15/10/2016 modifying and complementing Law n^o37/2012 of 9/11/2012 establishing the Value Added Tax as modified and complemented to date, especially in its article 2,3^o;

I am pleased to submit to your office the fourth additional list of approved educational materials, services and equipment exempted from VAT in education sector for your implementation.

Sincerely,


Dr. Uzziel NDAGIJIMANA

Minister

Cc:

- Hon. Minister of State in Charge of ICT and TVET, MINEDUC;
 - Hon. Minister of State in Charge of Economic Planning, MINECOFIN;
 - Hon. Minister of State in Charge of the National Treasury, MINECOFIN;
 - Commissioner for Customs Service, Rwanda Revenue Authority;
- KIGALI.**



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FOURTH ADDITIONAL LIST OF EDUCATIONAL MATERIALS, SERVICES AND EQUIPMENT EXEMPTED FROM VALUE ADDED TAX

Sn	Service description	Remark
SMART EDUCATION PROJECT		
1	NOC survey, Design and planning service	SI
2	NOC implementation Service	SI
3	Data center survey, design and planning service	SI
4	Data center implementation service	SI
5	IP Backbone network survey, design and planning service	SI
6	DWDM Backbone network survey, design and planning service	SI
7	IP Backbone implementation service	SI
8	DWDM Backbone implementation service	SI
9	Aggregation network survey, design and planning service	SI
10	Aggregation network implementation service	SI
11	University campus*63 survey, design and planning service	SI
12	University campus*63 implementation service	SI
13	Primary& middle school*1437 survey, design and planning service	SI
14	Warehouse and management	SI
15	Project management	SI
16	Fiber connection	SI
17	Implementation service	SI

Note:

Services on the list labelled with (S I) shall be exempted from value added tax upon obtaining a recommendation (clearance) from the Ministry having education in its attributions.

