



**MINISTRY OF FINANCE AND
ECONOMIC PLANNING**

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**Commissioner General
Rwanda Revenue Authority
KIGALI.**

Dear CG,

RE: Submission of the 1st additional list of the ICT equipment exempted from Value Added Tax

Reference is made to the letter n° 102/MIN/2023 dated February 02, 2023 from the Ministry of ICT and Innovation submitting to the Ministry of Finance and Economic Planning the additional list of ICT Equipment to be exempted from VAT;

Further reference is made to our letter n° 1352/10/23/CE dated February 02, 2023 submitting the list of ICT Equipment exempted from VAT to your office;

Pursuant to the law n° 40/2016 of 15/10/2016 modifying and complementing law n°37/2012 of 9/11/2012 establishing the Value Added Tax as modified and complemented to date, especially in its article 2,20°;

I am pleased to submit to your office enclosed herewith the 1st additional list of ICT Equipment exempted from VAT for your implementation.

Sincerely,

Dr. Uzziel NDAGIJIMANA

Minister

Cc:

- Hon. Minister of ICT and Innovation;
- Hon. Minister of State in Charge of Economic Planning;
- Hon. Minister of State in Charge of the National Treasury;
- Commissioner for Customs Services, Rwanda Revenue Authority;

KIGALI.



REPUBLIC OF RWANDA



MINISTRY OF FINANCE AND ECONOMIC PLANNING

1ST ADDITIONAL LIST OF ICT EQUIPMENT EXEMPTED FROM VALUE ADDED TAX

Pursuant to the article 2,20° of the law no 40/2016 of 15/10/2016 modifying and complementing law n°37/2012 of 9/11/2012 establishing the value added tax as modified and complemented to date,

The Ministry of Finance and Economic Planning approves the following additional list of ICT equipment exempted from Value Added Tax.

Sn	Designation	Further Description	HS Code	Remark (SI)
1	Instruments and apparatus for measuring or detecting ionizing radiations		9030.10.00	

