



MINISTRY OF FINANCE AND ECONOMIC PLANNING

LIST OF ENERGY SUPPLY EQUIPMENT EXEMPTED FROM VALUE
ADDED TAX

Pursuant to the law N° 009/2025 of 27/05/2025 amending law N° 049/2023 of 05/09/2023 establishing value added tax, especially in its article 1, paragraph 3 item (a),

The Minister of Finance and Economic Planning approves the following list of energy supply equipment exempted from Value Added Tax.

1. Energy Efficiency equipment:

A. Energy saving lamps

B. Solar water-heating systems and accessories only related to solar water-heating:

- a. Open loop solar water heating systems;
- b. Closed loop solar water heating systems;
- c. Passive solar water heating systems;
- d. Active solar water heating systems;
- e. Circulation pumps for solar water heating systems;
- f. Solar water heaters storage tanks;
- g. Flat plate collectors;
- h. Evacuated tube collectors;
- i. Selective flat plate collectors;
- j. Solar water heaters tanks;
- k. Solar pump stations;
- l. Temperature and pressure relief valve;
- m. Plate heat exchangers for solar water heaters;
- n. Differential temperature controllers;
- o. Solar filling pumps;
- p. Thermostatic mixing valves;
- q. Expansion tanks for solar water heaters



C. Improved cookstoves and related equipment and efficient fuels listed below:

Note:

Note: Equipment and materials on the list labelled with (S I) — meaning 'Sensitive Item (s)' which may be used in sectors other than energy, shall be exempted from Value Added Tax upon obtaining a recommendation (clearance) from the Ministry having energy in its attributions certifying that such goods are being purchased for use in energy sector



MINISTRY OF FINANCE AND ECONOMIC PLANNING

LIST OF ENERGY SUPPLY EQUIPMENT EXEMPTED FROM VALUE ADDED TAX

- a. Solid biomass fuels produced in Rwanda in the form of densified pellets (or similar densified forms);
 - b. Cookstoves that meet ISO/IWA 11:2012 Tier 2-4 emission standards and fuel efficiency;
 - c. Vermiculite (used as filler material for maximum insulation in installation of Institutional stoves and assembling household stoves);
 - d. Equipment, tools, machinery, and replacement parts specifically designed for biomass densification pellet production (SI).
- D. Laboratory equipment listed below for energy efficiency and supplies for testing cook stove emissions and efficiencies (SI):
- a. Laboratory Electronic weighing balances (for taking measurements);
 - b. Thermocouples (for measuring moisture contents in the laboratory);
 - c. Desiccators (for measuring micro moisture contents);
 - d. Laboratory Ovens;
 - e. Equipment for measuring indoor air pollution from ICS (suitable CO and respiratory particulate matter (soot) measuring equipment
- E. Light control equipment listed below:
- a. Timer switches;
 - b. Motion sensors
- F. Solar appliance products listed below:
- a. Solar phone chargers;
 - b. Solar pest control devices;
 - c. Solar irons;
 - d. Solar powered refrigerators;
 - e. Solar fans;
 - f. Solar powered water pumps;



Note:

Note: Equipment and materials on the list labelled with (SI) — meaning 'Sensitive Item (s)' which may be used in sectors other than energy, shall be exempted from Value Added Tax upon obtaining a recommendation (clearance) from the Ministry having energy in its attributions certifying that such goods are being purchased for use in energy sector



MINISTRY OF FINANCE AND ECONOMIC PLANNING

LIST OF ENERGY SUPPLY EQUIPMENT EXEMPTED FROM VALUE ADDED TAX

g. Solar powered TVs and radios

2. Clean energy:

A. Renewable power generation equipment listed below:

- a. PV modules;
- b. Charge regulators for use with PV;
- c. Batteries (deep cycle tubular or modulate cycle, maintenance free sealed or vented);
- d. Inverters (pure and modified sine wave, and AC coupled);
- e. PV monitoring equipment;
- f. DC combiner boxes;
- g. PV trackers;
- h. PV protection Equipment and switching devices listed below:
 - o DC fusing and DC breakers
 - o Dump load controllers
 - o Heat sinks and shunts for use with PV
- j. Wind power generation equipment and accessories
- k. Equipment, tools, machinery, replacement parts, and appliances specifically designed for use in the supply of bio-gasification energy (S I).
- l. Equipment, tools, machinery, replacement parts, and appliances specifically designed to be powered by solid densified biomass fuels sustainably produced in Rwanda in the form of densified pellets (or similar densified forms). (S I);

B. LPG, gas cylinders and accessories;

C. Jet Fuel / Aviation Turbine Fuel.



Note:

Note: Equipment and materials on the list labelled with (S I) — meaning 'Sensitive Item (s)' which may be used in sectors other than energy, shall be exempted from Value Added Tax upon obtaining a recommendation (clearance) from the Ministry having energy in its attributions certifying that such goods are being purchased for use in energy sector