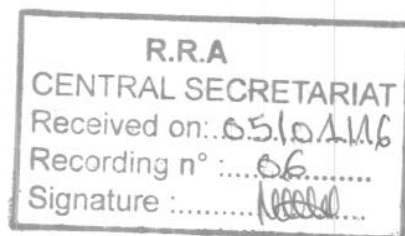


REPUBLIC OF RWANDA



31 DEC 2015
Kigali,
No. 3612/10/15/CK

MINISTRY OF FINANCE AND ECONOMIC PLANNING

P.O. Box 158 Kigali

Tel: +250 252 575756 Fax: +250 252 577581

E-mail: mfin@minecofin.gov.rw

Mr. Richard TUSABE
Commissioner General
Rwanda Revenue Authority
P. O Box 3987
KIGALI

Dear Mr. TUSABE,

RE: List of additional agricultural inputs and other agricultural and livestock materials and equipment exempt from value added tax

Pursuant to the Law n° 37/2012 of 09/11/2012 establishing the value added tax, as modified and complemented to date, especially in its article 6,4°,

I am pleased to submit to your office the approved list of additional agricultural inputs and other agricultural and livestock materials and equipment exempt from the Value Added Tax for your implementation.

Sincerely,


Claver GATETE
Minister



Cc:

- Hon. Minister of Agriculture;
- Hon. Minister of State in charge of Economic Planning/MINECOFIN
- Permanent Secretary and Secretary to the Treasury/ MINECOFIN
- C.E.O of Private Sector Federation

KIGALI

C. EQUIPMENT FOR BAGGING OF FERTILIZERS (SI)

1. Small bag Unit
2. Hydraulic stand for bagging conveyor
3. Hand sewing machine
4. Label printer
5. Stair for bagging unit
6. Scale Unit
7. Sewing conveyor
8. Bag Conveyor
9. Silo top
10. Silo point
11. Compressor
12. Sewing thread

Note : Inputs, materials and equipment on this list which are rabbled with (SI) –meaning Sensitive Item(s) which may be used in other sectors other than agriculture, will be exempted from VAT upon obtaining a recommendation (clearance) from Ministry of Agriculture or its agencies certifying that such goods are being purchased for use in agricultural production.

Approved by


Claver GATETE
Minister





MINISTRY OF FINANCE AND
ECONOMIC PLANNING
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ADDITIONAL LIST OF AGRICULTURAL INPUTS AND OTHER AGRICULTURAL AND LIVESTOCK MATERIALS AND EQUIPMENT EXEMPT FROM THE VALUE ADDED TAX

Pursuant to the Law n° 37/2012 of 09/11/2012 establishing the Value Added Tax, as modified and complemented to date, especially in its Article 6, 14°,

The Minister of Finance and Economic Planning approves the following list of agricultural inputs and other agricultural and livestock materials and equipment exempt from the Value Added Tax:

19. FERTILIZER BLENDING AND BAGGING EQUIPMENT

A. EQUIPMENT FOR HANDLING FERTILIZERS (SI)

1. Box Filling Unit

B. EQUIPMENT FOR FERTILIZERS PROCESSING (SI)

1. Ribbon Blender
2. Transport Conveyor
3. Screw
4. Screening Unit
5. Micro hopper
6. Medium Hopper
7. Extension plate
8. Electrical panel
9. Forklift truck including pick up bucket
10. Weigh count 1 hopper

