

XII. Leasing of exempted goods.

XIII. All Agricultural and Livestock products, except for those processed, are exempted from VAT.

However, the milk which is processed in local industries is exempted from this tax.

XIV. Agricultural inputs and equipments.

XV. The following goods and services imported by persons with investment certificate are exempted from value added tax:

1. Machinery for industries;
2. Raw materials for industries;
3. Building and finishing materials imported by an investor fulfilling the requirements determined by an order of the Minister in charge of finance;
4. Refrigerating vehicles, tourist vehicles, ambulances, fire-extinguishing vehicles, hearses;
5. Vehicles and movable property and equipments for foreign and Rwanda's diaspora investors and their expatriate staff;
6. Equipment for tourism and hotel industry and relaxation places appearing on the list determined by the Minister in charge of finance;

7. Goods and services meant for free economic zone;
8. Medical equipment, medicinal products, agricultural, livestock, fishing equipment and agricultural inputs;
9. Equipment in education field;
10. Tourist chartered aeroplanes.

NB. The exemptions referred to under points 1), 8) and 9) concern all investors even those not possessing the investment certificate.

XVI. Equipments of information, communication and technology as they appear on annex to this law are exempted from the value added tax.

XVII. Mobile hand sets and the subscriber identification module (SIM card).

REPUBLIC OF RWANDA



RWANDA REVENUE AUTHORITY

**GOODS AND SERVICES ARE
EXEMPTED FROM VALUE ADDED TAX.**



I. Water supply services:

1. The main supply of clean water;
2. Sewage treatment services to protect environment for non-profit motive.

II. Goods and services for health purposes:

1. The supply of health and medical services;
2. Articles designed for the persons with disability;
3. The supply of equipment and drugs to hospitals and health centres;
4. Supply or importation of drugs and medical equipment made by authorized persons for medical use, to patients and persons with disability.

The eligible bodies for the exemption under point II.2) shall be those recognised by the laws of Rwanda as public institutions, social organisations and any other form of voluntary or charity institution.

III. Educational materials and services:

1. Educational services provided to pre-primary, primary and secondary students;
2. Educational services provided by social organizations to students and other youths, meant for promoting the social, intellectual and spiritual development of the members other than for profit;
3. Educational services provided to vocational and to other high learning institutions;

4. Educational materials supplied directly to learning institutions.

The eligible bodies for this exemption shall be those recognised by the laws as public institutions, not for profit social organisations and any other form of voluntary or charity institutions.

IV. Books, newspapers, journals and other electronic equipments used as educational materials.

V. Transport services:

1. Transportation of persons by road in bus and coach licensed under the law governing the law on vehicles in traffic and having a seating capacity for fourteen (14) persons or more;
2. Transportation of persons by air;
3. Transportation of persons by railway;
4. Transportation of persons or goods by boat;
5. Transport of goods by road.

VI. Lending, lease and sale:

1. The sale or lease of an interest in land;
2. Sale of a building or part of a building, flat or tenement meant for residential purposes;
3. The renting of, or other grant of the right to use, accommodation in a building used- predominantly as a place of residence of any person and his family, if the period of accommodation for a continuous term exceeds 90 days, unless the building is meant for accommodation.

VII. Financial and Insurance Services:

1. The premium charged on the provision of life and medical insurance services;
2. Fees charged on the operation of current accounts;
3. Transfer of shares;
4. Capital market transactions for listed securities.

VIII. Precious metals

The supply of gold to a Bank in bullion form.

IX. Funeral services:

The supply of any goods or services in the course of a person's burial or cremation, including the provision of any licence or certificate.

X. Energy supplies:

1. Energy saving lamps;
2. Solar water-heaters;
3. Wind energy systems;
4. Liquefied petroleum gas, cylinders and invertors;
5. Equipment used in the supply of biogas energy;
6. Kerosene intended for domestic use, premium and gasoil.

XI. Trade Union subscriptions.