

REPUBLIC OF RWANDA



MINISTRY OF FINANCE AND ECONOMIC PLANNING
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Mr. Pascal BIZIMANA RUGANINTWALI
Commissioner General
Rwanda Revenue Authority
P. O Box 3987
KIGALI

Kigali,

N°: 0188/2019-201 CE.



Dear Pascal,

RE: Submission of the amended list of ICT equipment to be exempted from Value Added Tax

Reference is made to the letter N°226/MIN/2019, from Minister of ICT and Innovation, Requesting for VAT exemption for "Drones and drones accessories" to the Ministry of Finance and Economic Planning;

And pursuant to the article 2(20) of the Law n° 40/26/2016, modifying and complementing the Law N° 37/2012 of 09/11/2012 establishing the value added tax, as modified and complemented to date,

I am pleased to submit to your office the amended list of ICT equipment to be 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
- Permanent Secretary and Secretary to the Treasury
- ✓ • Commissioner for Customs/RRA

KIGALI

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Be informed lack accordingly



MINISTRY OF FINANCE AND ECONOMIC PLANNING

P.O. Box 158 Kigali

Tel: 1250 252 575756 Fax: 1250 252 577581

E-mail: mfin@minecofin.gov.rw**AMENDED LIST OF ICT EQUIPMENT EXEMPTED FROM VALUE ADDED TAX**

Pursuant to the article 2(20) of the Law n° 40/26/2016, modifying and complementing the Law N° 37/2012 of 09/11/2012 establishing the value added tax, as modified and complemented to date,

After adding “**drones and drone accessories**” on the existing Information, Communication and Technology equipment list (approved on 11th March 2016);

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

LIST OF ICT EQUIPMENT

Sn	Designation	Further Description	HS Code	Remark
1	Machines for the Reception, conversion and transmission or regeneration of the Voice, images other data including switching and routing apparatus.	LAN ,WAN switches, Router, Indoor and Outdoor Access point, Wireless controller	8517.62.00	
2	Solid State Non Volatile storage devices	Flash disc and External Hard Drive	8523.51.00	
3	Softwares	Software	8523.80.10	
4	Optical Media	Software media	8523.49.00	
5	Software license	Software license	8523.80.10	
6	Optical Fiber and cable		8544.70.00	
7	Server		8471.70.00	
8	SAN Storage Unit		8471.70.00	
9	Laptops and tablets		8471.30.00	
10	Desktops		8471.41.00	
11	Other automatic data processing machine presented in the form of systems		8471.49.00	

12	Input or output units, whether or not containing storage units in the same housing		8471.60.00	
13	Other units of automatic data processing machines		8471.80.00	
14	Other automatic data processing machines		8471.90.00	
15	Ethernet Cables	CAT 5,6,7 UTP,STP,SFTP and FTP cables	8544.20.00	
16	Other telephone sets	IP Phone, analogue desk phones	8517.18.00	
17	Other Apparatus for transmission or reception of voice for wired or wireless network	PABX	8517.62.00	
18	Other machines Reception, conversion and transmission or regeneration of the Voice, images other data including apparatus for communication in a wired or wireless network	Wired or wireless	8517.69.00	
19	Unrecorded cards incorporating magnetic strip		8523.21.10	
20	Recorded cards incorporating magnetic strip		8523.21.90	
21	250M COPPER QHMPL UTP CAT6 PATCH CABLE WITH RJ45 (LENGTH 250M)		8544.20.00	
22	250M ALLOY QHMPL UTP CAT6 PATCH CABLE WITH RJ45 LENGTH 250M		8544.42.00	
23	CABLE ASSY,PATCH CAT6 RJ-45 UTP 2FT GREEN ROHS (CABLE)		8544.42.00	
24	SAPLWH50M-ZONE CORD CAT 6A FTP SOLID LSZH WHITE CABLE PLUG TO PLUG 50M (MODULAR PLUG TO CONNECT DATA CABLE)		8536.90.90	
25	0.96.20465 - S/FTP CAT 6 CABLE BK 3M 90 DEGREE DOWN TO UP (SPARE PARTS FOR SHUTTLELESS WEAVING LOOM)		8544.49.00	

26	1859218-2 CAT6A #23 4PR FTP SOLID LSZH (305M/1KFT/REEL) (COMMUNICATION CABLE LESS THAN 80 VOLTS)		8544.49.00	
27	software support for upgrades for Hardware ICT equipment	software support ,Cisco and other smartnet and others	8517.69.90	
28	ETHERNET SWITCH	Switch,firewall,Load Balancer	8517.62.00	
29	SERVER / DATA/ Communication/ RACK ENCLOSURE COMPONENTS AND ACCESSORIES		9403.20.00	
30	Processors		8471.50.00	
31	Memory (RAM)		8523.29.90	
32	Internal Storage		8471.70.00	
33	External Storage		8523.51.00	
34	LTO Tape Drive and Tapes		8473.30.00	
35	DVD Drive		8473.30.00	
36	Backup Tape Library		8523.29.90	
37	Backup Tapes		8523.29.90	
38	Processors		8473.30.00	
39	Hard Drives		8473.30.00	
40	Mouse		8473.30.00	
41	Keyboards		8473.30.00	
42	Printers		8443.32.00	
43	Racks & Enclosure	To store, Network equipment, Server, NAS,SAN,UPS etc.	9403.20.00	
44	Invertor		8504.50.00	SI
45	Network Cards		8473.30.00	
46	Flash disk		8523.51.00	
47	SD card		8523.29.00	SI
48	DVD disk		8523.41.00	SI
49	Monitor		8528.51.00	
50	Line telephone sets with cordless handsets		8517.11.00	
51	Wi-Fi router		8517.62.00	
52	Radio Base Station (RBS)		8517.61.00	
53	RBS Materials	Parts of RBS	8517.70.00	
54	Transmission Equipment		8525.50.00	
55	Core -BSC		8517.70.00	
56	Core -MGW		8517.70.00	
57	Core -MSC		8517.70.00	
58	Core -MPBN		8517.70.00	
59	Core -CBC		8517.70.00	

60	Core -HLR		8517.70.00	
61	Core -MGW		8517.70.00	
62	Core -BGP		8517.70.00	
63	VAS -SMSC		8517 62 00	
64	VAS -RBT		8517 62 00	
65	VAS -NMS/VMS/MCA		8517 62 00	
66	Conductors and Coaxial Cables	For telecommunication	8544.20.00	SI
67	Core -Second site		8517 62 00	
68	Raised Floor for data center and Server room		6810.99.90	
69	Access Control systems		8302 60 00	SI
70	CCTV		8525.80.00	SI
71	HSSD System/Vesda System		8531.10.00	
72	Point of sales machines, Electronic billing machines used in retail environments for card or cash payments.		8471.50.00	
73	Smart Electric Meters	smart meters with communication/transmission capabilities either GSM/Bluetooth	8517.62.00	
74	Fire Suppression Systems used in data center	Used in Data center	8531.80.00	SI
75	GSM Antennas		8517.70.00	
76	Microwave Antennas		8517.70.00	
77	Antenna Brackets		7326.90.90	
78	Cable Trays plastic		3926.90.90	
79	Cable Trays metal		7326 90.90	
80	Power Distribution Panels		8537.10.00	SI
81	Antenna Poles		7308.20.00	
82	Fabricated bracket for Antenna Poles		7326.90.90	
83	Cable trays		7326.90.90	SI
84	Satellite Dish Accessories and Components	Used in Broadcasting	8529.10.00	
85	3 1/8 Feeder cable		8544.49.00	
86	3 1/8 connectors		8536.90.00	
87	3 1/8 Earthing Kits		8535.90.00	SI
88	3 1/8 Feeder Clamps - GANTRY		8536.90.00	
89	RF Installation Equipment and Materials		8543.20.00	
90	TX and RX Cables		8544.42.00	
91	TX and RX Connectors		8536.90.00	
92	TX Antenna		8529.90.00	
93	TX Container		8525.50.00	
94	TOWER & TOWER PARTS		7308.20.00	SI

95	Video and audio processing hardware	Video Conferencing and production Equipment	8525.80.00	
96	VOD system/Advertisement production system/Advertisement and self-made program/Programs and Channels Re-broadcast broadcasting system/Network Management System/Satellite service		8523.80.10	
97	Sever/ECMG Sever/EMMG Sever/ Devices for EPG system or CA System or SMS system		8471.70.00	
98	UPS / UPS Module		8504.40.00	
99	Module/message module		8527.13.00	
100	SDI Router		8517.62.00	
101	Microwave antenna/Transmitter antenna/Satelliter receiving antenna/Testing antenna/Antenna		8529.10.00	
102	Indoor cell/Outdoor cell		8517.69.00	
103	Transmitter/microwave transmitter		8525.50.00	
104	Power supply system		8504.40.00	
105	UPS and batteries	Batteries of UPS and Telco Towers	8507.80.00	
106	Spare for Power supply system /UPS Spare		8504.90.00	
107	Encoder		8528.71.00	
108	Multiplexer		8517.62.00	
109	Power supply cabinet	Servers and Network Equipment	8537.10.00	
110	Co-Axial/Cable		8544.20.00	SI
111	Shelter Equipment (IT-Telco)		9406.00.90	
112	Fiber Optic Equipment and cables		8544.70.00	
113	MDF/DDF/CDF/FDF		8517.70.00	
114	Optical Transceiver for fiber optic cable		8536.70.00	
115	E1/T1 Interface Card		8517.62.00	
116	TDM/Hybrid/Packet Integration IF Board		8517.62.00	
117	Assembly Chassis		8517.62.00	
118	Feeder Cable		8544.20.00	

119	Pole and mast mounting support		8544.49.00	
120	Drive Test Tools		9030.40.00	
121	Digital Unit of eNodeB system			
122	RF Unit of eNodeB system		8517.69.00	
123	eNodeB O&M server		8471.70.00	
124	GPS signal reception equipment		8526.91.00	
125	Spectrum Analyzer		9030.39.00	
126	Diagnostic Monitor		8528.51.00	
127	Mobility management entity		8517.70.00	
128	Serving-Gateway		8517.62.00	
129	PDN Gateway		8517.62.00	
130	Subscriber Profile Repository		8517.70.00	
131	Policy and Charging Rules Function		8517.70.00	
132	Home Subscribe Server		8471.70.00	
133	Authentication Center		8517.70.00	
134	Equipment Identity Register		8517.70.00	
135	On/Off-line Charging system(incl. BSS system)		8517.70.00	
136	Over the air programming		8517.70.00	
137	Line tester for Transmission		9031.80.00	
138	Chassis of IP core equipment		8517.62.00	
139	Control card of IP core equipment		8517.62.00	
140	Line card of IP core equipment		8517.62.00	
141	1GE/10GE GBIC of IP core equipment		8517.62.00	
142	Equipment mounting rack		8517.62.00	
143	ATM Cards		8523.52.00	
144	Rectifiers		8504.50.00	
145	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clocks and other timing circuits, or other circuits		8542.31.00	
146	Other electronic integrated circuits		8542.39.00	
147	Parts of electronic integrated circuits		8542.90.00	

148	Tilt / Multirotor drones	Vertical takeoff Drones used in agriculture, construction, different type of inspections	88022000	SI
149	Fixed wings drones	Drones used in agriculture, construction, different type of inspections	88022000	SI
150	Propellers	Mechanical device for propelling the drone	88031000	
151	Battery	Lipo batteries/any other types of batteries for the drone	85078000	SI
152	Motors	Drone motor that supplies motive power for a vehicle	84071000	
153	Camera	Camera to attach in the drone to capture images	85258000	SI
154	Frame Arms	Drone parts	88039000	
155	3DR radio	Device that help to setup a telemetry connection between the flight controller and a ground station	88033000	
156	Landing legs/Gear	Drone part	88051000	SI
157	Chargers	Charger of drone batteries	85045000	SI
158	Guard bag	To properly store drone	84091000	
159	Remote Control Transmitter Tool Kit	To control the drone remotely	85269200	
160	Antenna	Drone part	85291000	SI
161	Pair of Wings	Drone part	88033000	SI
162	Aircraft body	Drone part	88033000	SI
163	Gimbal damper	To hold the camera	88039000	
164	Calibration Board	Metal calibration targets and boards for machine and computer vision applications.	88039000	

Done at Kigali, on... 13/08/2019

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