



VALUE ADDED TAX





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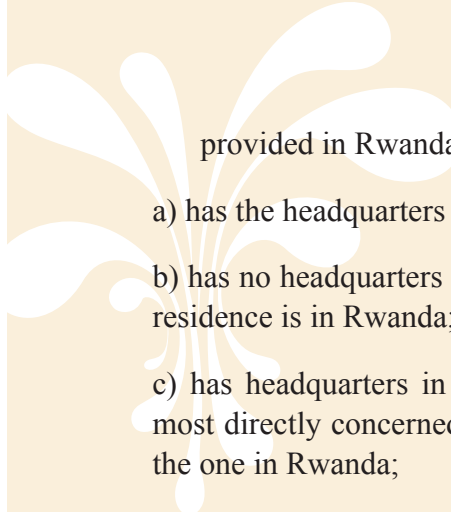
1. INTRODUCTION

1.1 Definitions of terms

This document was done basing on the law n°37/2012 of 09/11/2012 establishing the value added tax.

For the purposes of the VAT Law, the following terms shall mean:

- **Goods:** tangible or intangible property, but does not include money;
- **Taxable goods or services:** taxable goods or services supplied to a person;
- **Processed foodstuffs:** except where this Law provides otherwise, processed foodstuffs refer to foodstuffs that are transformed into a new form and value, as the Minister may prescribe by Order;
- **Value added tax period:** calendar month or quarter;
- **Consideration:** the total of the following amounts in relation to the supply of goods or services:
 - a) the total amount in money paid or payable to any person, directly or indirectly, for goods or services supplied;
 - b) the fair market value of an amount paid in kind directly or indirectly, for goods or services;
 - c) any duties, levies, fees, charges and taxes excluding value added tax paid or payable on goods or services;
- **Value added tax declaration:** document provided for by this Law which the taxpayer shall submit to the tax administration in accordance with Article 25 of VAT Law;
- **Services provided in Rwanda:** services shall be regarded as



provided in Rwanda if the services provider:

- a) has the headquarters in Rwanda and nowhere else;
 - b) has no headquarters in Rwanda or elsewhere but his usual place of residence is in Rwanda;
 - c) has headquarters in Rwanda and elsewhere but the headquarters most directly concerned with the supply of the services referred to is the one in Rwanda;
 - d) has no headquarters in Rwanda but it has it elsewhere and the recipients of the services need it or benefits from them in Rwanda;
- **customs legislation:** the East African Community Customs Management Act;
 - **Commissioner General:** Commissioner General of Rwanda Revenue Authority;
 - **Minister:** Minister in charge of Finance;
 - **Services:** anything that is not goods or money;
 - **All inclusive tour package:** arrangement whereby a tour operator organizes a service package of necessary services such as ; accommodation, transport of tourists and any other things, sold to the client as an all-inclusive package;
 - **Recipient:** person to whom the goods or services are intended;
 - **Person:** an individual, company, partnership company, associations and any kind of a legally recognised organisation, the Government of Rwanda, a foreign government or an international organisation;
 - **Capital asset:** tangible or intangible asset acquired by a person for use in his/her commercial enterprise but excluding:

a) asset acquired for the principal purpose of resale in the ordinary course of carrying on an enterprise, whether or not the asset is to be sold in the form or state in which it was acquired;

b) consumables or raw materials;

- **Input tax:** value added tax payable in respect of a taxable asset or taxable imported goods but does not include a penalty imposed under Law on Tax Procedures as modified and complemented to date in respect of such acquisition or import;
- **Output tax:** tax imposed on goods or services made or supplied by a person;
- **Taxpayer:** any person who is registered in tax administration for value added tax and who possesses a registration certificate.

2. TAXATION OF VALUE ADDED TAX

2.1. Taxation of value added tax

Value added tax is charged on the following items:

1° taxable goods and services;

2° taxable imported goods and services.

The amount of value added tax payable in respect of taxable goods and services or imported goods and services is computed by applying the rate specified in the law to their value.

The rate of value added tax is:

1° zero percent (0%) on taxable goods or services that are zero-rated;

2° eighteen (18%) percent for other goods and services.

The value added tax payable:

1. On the taxable goods or services, is paid to the Commissioner General by the taxpayer who supplied goods or services in accordance with VAT Law;
2. On imported goods or services is paid by the importer.

2.2. Taxable goods and services and taxable imports

Goods and services supplied by a person are taxable if they are supplied in Rwanda but excluding exempted goods or services.

The sale of any asset used by a person in the business is considered as a taxable action.

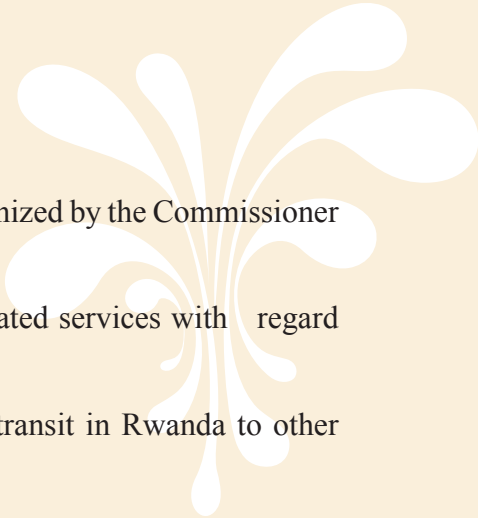
A person who suspends registration on value added tax shall be treated as having sold taxable goods including taxable raw materials or services on hand at the time the registration was suspended but only if the input tax was refunded to the person on acquisition or import of the goods or services.

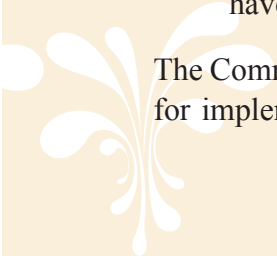
If a taxpayer uses taxable goods or services wholly or partly for personal purposes, it shall be considered as a donation but only if the input tax was refunded to the taxpayer during the time when he/she acquired or imported the goods or services.

Imported goods or services are taxable if they are not exempted.

2.3. Zero-rated goods and services

The following goods and services shall be zero-rated:

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1. Exported goods and services:
 - a). Exported goods bearing stamps recognized by the Commissioner General;
 - b). Transportation services and other related services with regard to export goods referred to in item a)
 - c). Transportation services of goods in transit in Rwanda to other countries including
 - d). Aircraft benzene;
 - e). Services rendered abroad;
 - f). Goods used in aircrafts from Rwanda to abroad;
 2. Goods sold in shops that are exempted from tax as provided for by the law governing customs;
 3. Services rendered to a tourist for which value added tax has been paid;
 4. The following goods and services intended for special persons:
 - a) Goods and services intended for diplomats accredited to Rwanda that are used in their missions but whose countries should also give the same privileges to the Rwandan diplomats;
 - b) Goods and services intended for international organizations that have signed agreements with Rwanda;
 - c) Goods and services intended for projects funded by partners that have signed agreements with the Government of Rwanda.



The Commissioner General shall set out rules governing the procedure for implementing issues related to goods and services intended for



special persons.

2.4. Exempted goods and services

The following goods and services are exempted from value added tax:

1. Services of supplying clean water and ensuring environment treatment for non-profit making purposes and with exception of sewage pumping out services;
2. Goods and services related to health purposes:
 - a). Health and medical services;
 - b). Equipment designed for persons with disabilities;
 - c). Goods and drugs appearing on the list provided for by an Order of the Minister.

Bodies eligible for exemption equipment designed for persons with disabilities required to be recognized by Rwanda laws on public institutions, social welfare organizations and any other form of voluntary or charity institutions.

3. Educational materials and services:
 - a). Educational services provided to students of nursery, primary, secondary and higher institutions of learning;
 - b). Educational services provided by social welfare organizations to students and other youths, meant for promoting the social, intellectual and spiritual development and for non profit making purposes;
 - c). Educational services provided for vocational institutions;
 - d). Educational materials supplied directly to institutions of learning.

Bodies eligible for this exemption shall be required to be recognised by law and fulfil the required conditions.

4. Books, newspapers, journals and other electronic equipment used as educational materials.

5. Transportation services:

a) Transportation of persons by road in a bus and a coach licensed under the law on vehicles in traffic and which have a seating capacity for fourteen (14) persons or more;

b) Transportation of persons by air;

c) Transportation of persons or goods by boat;

d) Transport of goods by road;

6 Lending, lease and sale:

a) Sale or lease of a land property;

b) Sale of a whole or part of a building meant for residential purposes;

c) Renting of or grant of the right to occupy a house used predominantly as a place of residence of one person and his/her family, if the period of accommodation for a continuous term exceeds ninety (90) days;

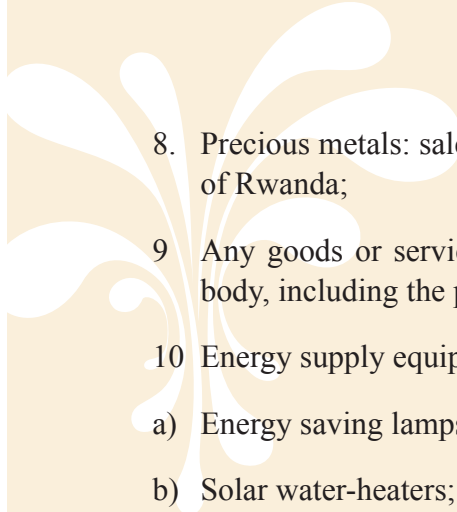
7. Financial and insurance services:

a) Premium charged on life and medical insurance services;

b) Fees charged on the operation of current accounts;

c) Transfer of shares;

d) Capital market transactions for listed securities.

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8. Precious metals: sale of gold in bullion form to the National Bank of Rwanda;
 9. Any goods or services in the course of burial or cremation of a body, including the provision of any related licence or certificate;
 10. Energy supply equipment:
 - a) Energy saving lamps;
 - b) Solar water-heaters;
 - c) Wind energy systems;
 - d) Gas, gas cylinders and related materials;
 - e) Equipment used in the supply of biogas energy;
 - f) Kerosene intended for domestic use, premium and gasoil.
 11. Trades union subscriptions;
 12. Leasing of exempted goods;
 13. All agricultural and livestock products, except processed ones, which are exempted from value added tax. However, milk which is processed in local industries is exempted from this tax;
 14. Agricultural input and other agricultural and livestock equipments provided by an Order of the Minister;
 15. The following goods and services imported by persons with investment certificate are exempted from value added tax:
 - a) Industrial machinery;
 - b) Raw materials for industries;

- c) Building and finishing materials imported by an investor fulfilling the requirements determined by an Order of the Minister;
- d) Refrigerating vehicles, tourist vehicles, ambulances, fire-extinguishing vehicles and hearses;
- e) Vehicles and movable property and equipment for foreign investors and Rwandans living abroad and their expatriate staff;
- f) Equipment for tourism and hotel industry and relaxation places appearing on the list determined by an Order of the Minister;
- g) Goods and services meant for free economic zone;
- h) Medical equipment, drugs, agricultural equipment input, livestock and fishing
Equipment and agricultural input;
- i) Didactical equipment ;
- j) Special tourist aeroplanes.

Exemptions referred to under Sub Paragraph a), h) and i) concern all investors even if they do not possess the investment certificate.

16. Mobile telephones and SIM card;

17. information, communication and technology equipment appearing on annex of the VAT law.

2.5. Zero rated and exempted goods and services

For the purpose of enforcement of the VAT Law, zero-rated goods or services under this law which are exempted under same law, are considered as zero-rated.

3. GOODS AND SERVICES

3.1. Goods and services

The following acts constitute the supply of goods:

1. Sale, exchange, or other transfer of the right to dispose goods by the owner;
2. Lease of goods under a leasing agreement;

Any act done but not supply of goods or money is considered as an act of service delivery which include:

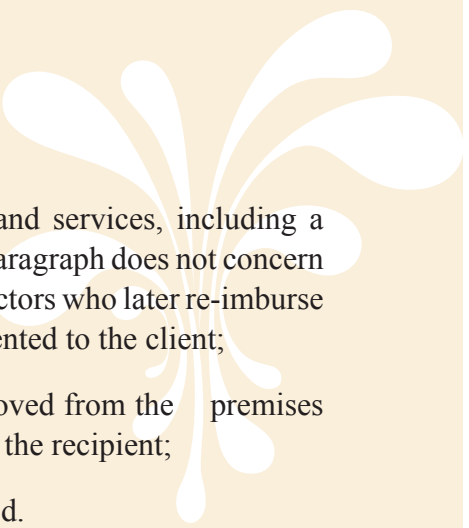
1. the transfer or surrender of any right to any other person;
2. provision of any means for facilitation;
3. the toleration of any situation;
4. the refraining from doing any act;
5. the lease of goods under operating leasing agreement.

3.2. Complementary goods or services

Subject to the provisions of VAT Law, supply of goods or particular services as complementary goods or services of another kind is treated as part of the principal goods or services.

3.3. Taxation period

The taxation period for the supply of goods and services shall be the one that is the earliest among the following:

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1. The date on which the invoice is issued;
 2. The date on which payment of goods and services, including a partial payment is made. However, this Paragraph does not concern the advance payment made to the constructors who later re-imburse it by deducting it from the invoices presented to the client;
 3. The date on which goods are either removed from the premises of the supplier or when they are given to the recipient;
 4. The date on which the service is delivered.

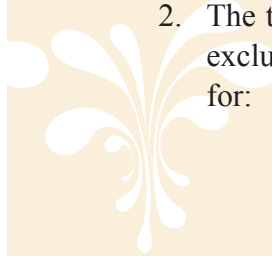
In case of electricity, water or any other supplies, goods or services measured by meter or any other calibration, the taxation period shall be the time when the meter or any other calibration reads the number that follows the previous consumption of the supply.

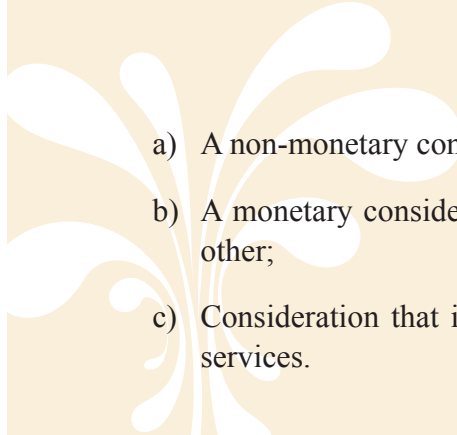
The taxation period to a person who suspends registration of the value added tax occurs immediately before the registration is cancelled.

Taxation of goods or services under Article 4 of the VAT Law used for personal purpose or used as exempted goods and services occurs on the date on which goods or services are consumed.

3.4. Value of goods and services

The taxable value of each good or service is determined as follows:

1. Except where the VAT Law provides otherwise, the taxable value on goods or services is the consideration paid in money by the recipient;
 2. The taxable value on goods and services is the fair market value, exclusive of the value added tax, if goods or services are supplied for:
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- a) A non-monetary consideration;
 - b) A monetary consideration for one part and non-monetary for the other;
 - c) Consideration that is less than the market value of the goods or services.

3.5. Acquisition of foreign services

If a taxpayer gets services from a person who is outside Rwanda, the taxpayer is considered as if he/she has delivered taxable services and has received an output tax from that person residing outside Rwanda.

The service delivery is treated as it was made on the date on which the services were performed by the person residing outside Rwanda for a value determined under VAT Law. The output tax is payable on the date of filing the value added tax declaration for the value added tax period in which those services were performed. The output tax must appear on the receipt that justified the payment to the foreign services provider, and that document is considered to be the value added tax invoice.

The recipients of foreign services which are not available in Rwanda are allowed to deduct input tax on output tax.

Services are considered not to be available in Rwanda if there is no any person who can deliver identical or similar services on the local market.

4. IMPORTED GOODS AND SERVICES

4.1. Time for importation of goods

Importation of goods occurs on the date on which the goods enter Rwandan territory under the Customs legislation.

4.2. Basic value for taxation of imported goods

Without prejudice to the provisions of the following Paragraphs, the basic value of imported goods is the sum of:

1. The value of the goods for the implementation of customs duty under the customs legislation, whether or not such a duty is payable on such imported goods;
2. For matters not specified under Sub 1°:
 - a) the cost of insurance and freight incurred in bringing the goods to Rwanda;
 - b) the cost for services which facilitate the import of goods.
3. the amount of customs duty, excise, port charges, or other fiscal charges other than value added tax payable in respect of the import.

If goods are re-imported after being exported for repair, renovation or improvement, and the nature of the goods has not changed, the value of the import is the amount of the increase in value of the goods as a result of the repair, renovation or improvement

5. INPUT TAX

5.1. Allowance of input tax

Without prejudice to the provisions of VAT Law, if all goods or services supplied by a taxpayer during a value added tax period are taxable goods and services, the taxpayer is allowed a credit of the input tax paid in respect of taxable acquisitions or taxable imported goods during the tax period for the purposes of selling or delivering taxable goods and services.

If a taxpayer purchased in the country or imported taxable goods or services which are directly or indirectly related, on one hand partly to taxable goods or services and partly to exempted goods or services on the other, the sum of the input tax is a portion of the tax paid to the taxable goods or services in relation with his/her taxable business.

No input tax is allowed if goods purchased in the country or taxable imported goods or services are for personal purposes.

An input tax is allowed when the taxable goods are acquired or imported. However, if at the time of a value added tax declaration for a tax period in which an input tax would otherwise be allowed under the VAT Law, a taxpayer who does not have the relevant documents for input tax claim, the input tax is not allowed in that period but instead it is allowed in the first value added tax period in which the taxpayer holds such documents provided that they are not exceeding two (2) years after the time of the taxable goods are acquired or imported for which the credit relates.

5.2. Input tax for a newly registered taxpayer

Without prejudice to the provisions of VAT Law, a value added tax registered person may claim, in his/her first declaration, an input tax

determined in accordance with VAT Law for the input tax paid in respect of goods held at the date of registration, if at the end of the last day before the date of the registration, the taxpayer held the goods in store.

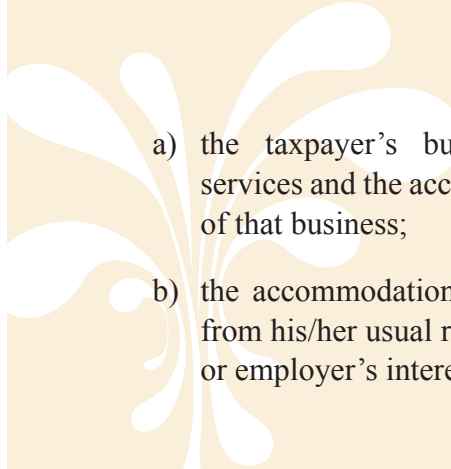
The taxpayer who claims for an input tax shall provide the following documents:

1. The value added tax invoice, in the case of taxable goods and services;
2. Any customs document that proves the payment, in the case of taxable imported goods;
3. The value added tax debit note issued in accordance with VAT Law, in the case of input tax considered as paid under VAT Law;
4. A copy of the value added tax credit note issued to the recipient, in the case of an input tax allowed under VAT Law.

5.3. Denial of input tax

No input tax is allowed on the following goods:

1. Passenger vehicle, or spare parts or repair and maintenance services for such a vehicle, unless the taxpayer's business involves the resale or rent of such a vehicle and the vehicle was solely acquired for the purpose of such taxpayer's business;
2. Goods acquired or imported for entertainment purposes unless the taxpayer's business involves providing entertainment and the entertainment is provided in the ordinary course of that business and was not entrusted to a partner or employee;
3. Goods acquired for accommodation purposes, unless:

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- a) the taxpayer's business involves providing accommodation services and the accommodation is provided in the ordinary course of that business;
 - b) the accommodation was provided to the person who was away from his/her usual residential home for the interest of the business or employer's interests;
4. the acquired goods give right to membership or accession for any person to an association of sporting, social, recreational clubs.

Value added tax paid on such business overheads as in the case of telephones and electricity whose use cannot be practically separable from private and business use shall be equal to 40% of the input tax.

The Commissioner General shall determine deniable input tax on taxable goods acquired or taxable goods imported mentioned above.

6. POST-SALE ADJUSTMENTS

6.1. Post-sale adjustments

The reasons for post-sale adjustments are as follows:

1. If taxable goods or services no longer existing;
2. If the nature of taxable goods or services is changed or damaged;
3. If the consideration of taxable goods or services is changed;
4. If goods or part of the goods are returned to the supplier.

6.2. Value added tax post–sale adjustments

In case post-sale adjustments on taxable goods and services are due to reasons referred to in Article 18 of the VAT Law, which lead to the value added tax paid in respect of the taxable goods or services exceed the value added tax to be duly payable by the supplier, the seller benefits the balance as a deductible input tax. However, if the seller, delivered taxable goods or services to a value added tax non-registered person, the seller shall be allowed to benefit the balance as a deductible input tax only when he/she substantially proves that the balance was repaid to the recipient.

The registered buyer shall consider the additional tax as output tax on taxable goods or services.

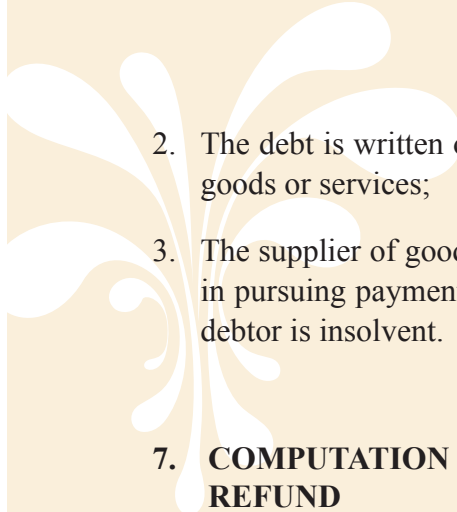
If adjustments to the taxable goods and services lead to the diminution of the tax to be duly paid against the tax paid by the seller, the registered recipient is requested to pay the value added tax related to the additional value due to the adjustment.

The registered recipient shall consider the additional tax as a refundable tax.

6.3. Post-sale adjustment for unrecoverable debts

If a registered tax payer has supplied goods or services for consideration and paid all the tax on those goods and services to the Commissioner General, but has not within twenty (24) months after the delivery of such goods and services received payment in whole or in part from the recipient, the registered supplier is allowed a refund of the tax paid for which he/she did not receive upon fulfilling the following conditions:

1. An amount equivalent to the debt previously included in the value of taxable goods or services;

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2. The debt is written off in the books of accounts of the supplier of goods or services;
 3. The supplier of goods or services who has taken all possible steps in pursuing payment and has shown convincing evidence that the debtor is insolvent.

7. COMPUTATION OF VALUE ADDED TAX PAYABLE AND REFUND

7.1. Computation of the value added tax payable for a taxation period

The amount of value added tax that a taxpayer must remit to the tax administration in the taxation period is the tax payable for the period. The tax is calculated by deducting the input tax allowed to the taxpayer under Articles 15, 16 and 17 of VAT Law in the taxation period from the total output tax payable in respect of taxable goods or services supplied or considered as if it was paid by the person in the taxation period.

7.2. Value added tax refund

If during a particular prescribed taxation period, the input tax exceeds output tax, the Commissioner General shall refund the supplier the due amount to which the supplier stands in credit by reason of the excess, on receipt of the relevant tax return document within thirty (30) days:

1. After one day from the expiry of the prescribed period for tax declaration;
2. After receipt of proof of the last outstanding tax declaration.

Prior to payment, the Commissioner General may order for verification of the claim for refund or deduction submitted to him/ her. In such a case, the period for the response to be communicated shall not exceed three (3) months from the date when the claim was lodged.

8. VALUE ADDED TAX DOCUMENTATION

8.1. Invoices, credit and debit notes

A value added tax registered person who sells taxable goods or services must, at the time of the supply, issue the recipient with an original invoice. The particulars of the invoice are specified in the Law on tax procedures.

In case of post sale adjustment as specified in Article 18 of the VAT Law:

1. The value added tax registered seller must give to the Value Added Tax registered recipient an original credit note showing how the credit on the value added tax will be reduced. The credit note shall be based on the invoice produced.
2. A value added tax registered taxpayer who sold goods while the amount of tax payable exceeds the amount shown on the invoice as the value added tax charged, the supplier must provide the recipient with an original debit note showing how the tax will be increased.

8.2. Use of certified electronic billing machines

Value added tax registered persons are obliged to use a certified electronic billing machine that generates invoices indicating the tax as agreed by the tax administration. An Order of the Minister determines the design of these machines as well as modalities and conditions to be met in the use of those machines.

9. DECLARATION AND PAYMENT OF VALUE ADDED TAX

9.1. Value added tax declaration

Within fifteen (15) days after the end of the period of the value added tax, a registered taxpayer must submit value added tax declaration, in accordance with forms and formalities determined by the Commissioner General.

For taxpayers whose annual turnover is equal to or less than two hundred million Rwandan francs (200,000,000 Rwf), the value added tax declaration is quarterly and shall be submitted with payment of the tax due within fifteen (15) days after the end of the quarter.

However, taxpayers whose annual turnover is equal to or less than two hundred million Rwandan francs (200,000,000 Rwf) who wish may opt for a monthly value added tax declaration.

A registered taxpayer must submit value added tax declaration, whether he/she made sales or not, whether he/she is claiming for refund or whether the difference is zero.

9.2. Payment of value added tax

The value added tax payable by a taxpayer for a tax period shall be computed in accordance with Article 21 of the VAT Law and it shall be payable on the date of submission of a value added tax

declaration for that taxation period.

The value added tax payable by an importer is due and payable when imported goods reach the country.

9.3. Collection of value added tax on imported goods

Importation of taxable goods is subject to value added tax at the customs point in accordance with the customs legislation.

9.4. Certificate of registration

A registered taxpayer must display the certificate of registration at his/her principal place of business.

9.5. Enterprise and subsidiaries

A taxpayer who manages an enterprise which has subsidiaries is treated as a single enterprise for the purposes VAT Law. A person who conducts a business in various subsidiaries of an enterprise is obliged to register the business in his/her name and not in the names of the subsidiaries.

9.6. Currency conversion

The currency used in implementation of this Law is expressed in Rwandan francs.

If any amount is expressed or paid in a currency other than Rwandan francs:

1. in the case of importation of goods, the amount shall be converted into Rwandan francs at the exchange rate applicable under the Customs legislation for the purposes of computing the customs duty payable on the import;
2. in any other case, the amount is to be converted into Rwandan francs at the National Bank of Rwanda exchange rate applying between the foreign currency and Rwandan franc on the date on



which the amount is given for the purposes of VAT Law.

If there is no existing applicable exchange rate for a certain currency used by the National Bank of Rwanda, the applicable rate shall be computed on the basis of the National Bank's rate for the U.S. Dollar, and a published cross-rate for that currency in question against the U.S Dollar.

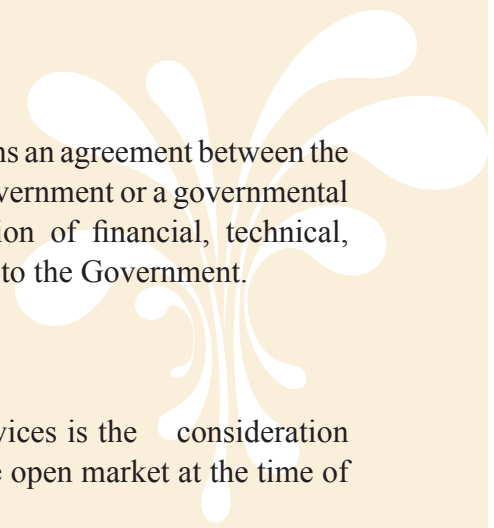
9.7. Foreign diplomatic missions in Rwanda and international agreements

Upon request and if he/she considers it necessary, the Commissioner General may authorize the refund of part or all of the value added tax incurred on goods acquired or imported by:

1. A diplomatic or consular mission, or by a diplomat or consular official who enjoy full or limited immunity, rights, according to the law governing diplomats accredited to Rwanda as well as the law governing trade cooperation between the countries;
2. A governmental international organisation or foreign Government to the extent required under an international agreement.

The application for a refund under this article must be made on the approved form and in the manner prescribed by the Commissioner General and be accompanied by supporting documents as the Commissioner General may require. Some of such documents are the following:

1. Evidence that the value added tax for which the refund is sought was incurred;
2. Evidence of the applicant's entitlement to make an application for refund.



In this article, international agreement means an agreement between the Government of Rwanda and a foreign Government or a governmental international organization for the provision of financial, technical, humanitarian, or administrative assistance to the Government.

9.8. Market value of goods or services

The market value of taxable goods or services is the consideration the goods and services would obtain in the open market at the time of supply.

If it is impossible to determine the market value of taxable goods or services at a particular time, the market value is the consideration similar goods or services would ordinarily obtain in the open market in consideration of the difference between the similar goods or services and the actual goods or services. For this purpose, goods are similar if there are the same or closely resemble the other goods taking into account the character, quality, functionality, materials, and their reputation.

If the value of goods and services on the market is to be determined on specific goods or services or on the value of a person's acquisitions, the value shall be determined in consideration of the market value of those goods or services or of such acquisitions in a given period.

If the market value of goods or services cannot be determined according to the provisions of the previous paragraphs, it shall be determined by the Commissioner General by rules after conducting a research in accordance with standards.

