

Rwanda

Prime Minister's Order related to the Community-Based Health Insurance Scheme Contributions

Ministerial Order 105 of 2020

Legislation as at 1 October 2020

FRBR URI: /akn/rw/act/mo/2020/105/eng@2020-10-01

There may have been updates since this file was created.

PDF created on 21 February 2024 at 13:00.

[Check for updates](#)



About this collection

The legislation in this collection has been reproduced as it was originally printed in the Government Gazette, with improved formatting and with minor typographical errors corrected. All amendments have been applied directly to the text and annotated. A scan of the original gazette of each piece of legislation (including amendments) is available for reference.

This is a free download from the Laws.Africa Legislation Commons, a collection of African legislation that is digitised by Laws.Africa and made available for free.

www.laws.africa
info@laws.africa

There is no copyright on the legislative content of this document.
This PDF copy is licensed under a Creative Commons Attribution 4.0 License (CC BY 4.0). Share widely and freely.

Prime Minister's Order related to the Community-Based Health Insurance Scheme Contributions Contents

Chapter One – General provisions	1
Article One – Purpose of this Order	1
Chapter II – Contributors amounts of contributions and payment modalities	1
Article 2 – Contributors to community-based health insurance scheme	1
Article 3 – Amounts of Government contributions to the community-based health insurance scheme	2
Article 4 – Periods to pay the contributions of the Government to the community-based health insurance scheme	2
Article 5 – Contributions of employees in State organs and those in private sector	3
Article 6 – Contributions of entities providing health insurance services	3
Article 7 – Contributions of telecommunication companies	3
Article 8 – Contributions of petrol and gas oil trade companies	3
Article 9 – Modalities for payment of contributions of telecommunication companies and petrol and gas oil trade companies	3
Chapter III – Audit, faults, sanctions and administrative appeal	4
Article 10 – Audit	4
Article 11 – Delay in paying contributions	4
Article 12 – Underestimation of contributions and its effects	4
Article 13 – Administrative appeal	4
Chapter IV – Final provisions	4
Article 14 – Authorities responsible for the implementation of this Order	4
Article 15 – Repealing provision	5
Article 16 – Commencement	5

Rwanda

Prime Minister's Order related to the Community-Based Health Insurance Scheme Contributions

Ministerial Order 105 of 2020

Published in Official Gazette special on 1 October 2020

Assented to on 30 September 2020

Commenced on 1 October 2020

[This is the version of this document from 1 October 2020.]

The Prime Minister;

Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 119, 120, 122 and 176;

Pursuant to Law n° 03/2015 of 02/03/2015 governing the organisation of the community-based health insurance scheme as amended to date, especially in Article 15;

Having reviewed the Prime Minister's Order n° 034/01 of 13/02/2020 related to the community-based health insurance scheme subsidies;

On proposal by the Minister of Finance and Economic Planning;

After consideration and approval by the Cabinet, in its meeting of 10/09/2020;

ORDERS:

Chapter One General provisions

Article One – Purpose of this Order

This Order determines contributors to the community-based health insurance scheme, amounts of their contributions and modalities for their payment.

Chapter II Contributors amounts of contributions and payment modalities

Article 2 – Contributors to community-based health insurance scheme

Contributors to community-based health insurance scheme are the following:

- 1° the Government;
- 2° employees in State organs and those in private sector;
- 3° entities providing health insurance services operating in Rwanda;
- 4° telecommunication companies;
- 5° petrol and gas oil trade companies.

Article 3 – Amounts of Government contributions to the community-based health insurance scheme

The Government contributions to the community-based health insurance scheme comprise funds allotted to the following categories:

- 1° six billion Rwandan francs (FRW 6,000,000,000) as State annual budget allocation paid by the Ministry in charge of finance;
- 2° three thousand Rwandan francs (FRW for each person in category E of *Ubudehe* from State annual budget paid by the Ministry in charge of finance;
- 3° fifty percent (50%) of registration fees for pharmaceutical products, medical devices and food products paid by the public organ in charge of regulation of food and drugs in Rwanda;
- 4° fifty percent (50%) of the amount collected by the National Ethics Committee on the research on human being as research review fees, paid by the Ministry in charge of health;
- 5° ten percent (10%) of fees charged on services offered to gaming companies paid by the Ministry in charge of trade;
- 6° fifty percent (50%) of fees collected for motor vehicle mechanical inspection paid by Rwanda National Police;
- 7° ten percent (10%) of fees collected from road traffic fines paid by Rwanda National Police;
- 8° hundred percent (100%) of the amount collected as penalties for trade of sub-standard products paid by the Ministry in charge of finance;
- 9° one hundred Rwandan francs (FRW 100) from parking fee levied on vehicle for each hour of parking in the city of Kigali, paid by the City of Kigali;
- 10° one percent (1%) of tourism revenues paid by the national organ in charge of tourism, after tax deduction, ten percent (10%) allocated to the population surrounding national parks and five percent (5%) allocated to the Special Guarantee Fund;
- 11° twenty thousand Rwandan francs (FRW 20,000) levied for transfer of ownership on a vehicle and ten thousand Rwandan francs (FRW 10,000) levied for transfer of ownership on a motorcycle, paid by the public organ in charge of collection of revenues in Rwanda;
- 12° five thousand Rwandan francs (FRW 5,000) for each hectare of lease for hillside land of State reserved for agricultural and livestock, paid by the organ that leased the land;
- 13° four thousand Rwandan Francs (FRW for each hectare of lease of non--protected marshland, paid by the organ that leased the marshland.

Article 4 – Periods to pay the contributions of the Government to the community-based health insurance scheme

Contributions of the Government referred to in Article 3 of this Order are deposited on the bank account of the community-based health insurance scheme as follows:

- 1° an available instalment of subsidies referred to in item 1° is paid on a quarterly basis;
- 2° the contribution referred to in item 2° is paid not later than 30th September of each year;
- 3° the contributions referred to in items 3°, 4°, 5°, 6°, 7°, 8°, 9°, 10° and 11° are paid within fifteen (15) days following the month of their collection;
- 4° the contributions referred to in items 12° and 13° are paid on annual basis by the end of the first month of the financial year following the one for which payment is due.

Article 5 – Contributions of employees in State organs and those in private sector

The contribution of an employee in a State organ and the contribution of an employee in private sector is zero-point five percent (0.5%) of the net salary of the employee. The employer withholds the contribution and deposits it to the bank account of the community-based health insurance scheme.

Declaration and payment of an employee's contribution are done every month.

The employer submits to the public entity in charge of community-based health insurance a list of employees and their salaries, and pays the collected contributions not later than the 15th day of the month following the month to which the contributions relate.

The employer who does not pay employees contributions is held responsible for payment of arrears and penalties relating thereto.

Article 6 – Contributions of entities providing health insurance services

A private entity providing health insurance services operating in Rwanda gives a contribution to the community-based health insurance scheme equal to five percent (5%) of annual premiums collected in its health insurance category.

A public entity providing health insurance services gives a contribution equal to ten percent (10%) of annual contributions collected. However, the Military Medical Insurance gives a contribution equal to five percent (5%) of annual subscriptions collected.

Each entity providing health insurance service pays its contribution to the community-based health insurance scheme within thirty (30) days from the date of the end of the financial year of the entity.

Article 7 – Contributions of telecommunication companies

Each telecommunication company pays its contribution to the community-based health insurance scheme as follows:

- 1° for the first and the second year after the publication of this Order in the Official *Gazette* of the Republic of Rwanda, the company pays two-point five percent (2.5%) of its annual turnover;
- 2° from the third year of publication of this Order in the Official *Gazette* of the Republic of Rwanda, the company pays three percent (3%) of its annual turnover.

Article 8 – Contributions of petrol and gas oil trade companies

Each petrol and gas oil trade company gives to the community-based health insurance scheme, for all liters it sold during a period of a year, a contribution equivalent to twenty Rwandan francs (FRW 20) per liter sold.

Article 9 – Modalities for payment of contributions of telecommunication companies and petrol and gas oil trade companies

Each telecommunication company and petrol and gas oil trade company transmit to the Authority in charge of regulation of public utilities in Rwanda its collected contributions in the manner prescribed by that Authority within thirty (30) days from the date of the end of the financial year of the company. The Authority transfers to the bank account of the community-based health insurance scheme the amount of contributions received, not later than the 15th day of the month following the one within which contributions were received.

Chapter III

Audit, faults, sanctions and administrative appeal

Article 10 – Audit

The public organ in charge of community-based health insurance scheme carries out an audit to ensure that contributions paid to the scheme have been calculated in accordance with provisions of this Order.

Article 11 – Delay in paying contributions

A concerned entity which does not pay the contribution dedicated to the community-based health insurance scheme on the time provided for by this Order commits a fault. The head of public organ in charge of the community-based health insurance scheme imposes to the entity late payment interest equal to two percent (2%) of non-paid contributions calculated on a monthly and simple interest basis, counting from the first date following the due payment date of contributions to the date of payment.

In calculating late payment interest, days in a month which are below thirty (30) are considered as a whole month.

An entity mandated by this Order to transfer amount of received contributions to the bank account of the community-based health insurance scheme, which does not fulfill that responsibility, is liable to pay late payment interest in the same way as an entity referred to in paragraph One of this Article.

Late payment interest fees are deposited to the bank account of the community-based health insurance scheme.

Article 12 – Underestimation of contributions and its effects

If an audit reveals that a concerned entity paid contributions less than the amount to be paid, the audited entity pays the unpaid contributions.

The head of public organ in charge of the community-based health insurance scheme imposes to the audited entity an administrative fine equivalent to two hundred percent (200%) of the amount of the unpaid contributions.

The fine referred to in paragraph 2 of this Article is deposited to the community-based health insurance scheme bank account and managed with contributions.

Article 13 – Administrative appeal

The entity against which the decision has been taken and which is dissatisfied with the decision may appeal in writing to the Board of Directors of the public organ in charge of community-based health insurance scheme within thirty (30) days from the date the entity was notified of the decision.

The Board of Directors of the public organ in charge of community-based health insurance scheme responds within a period of thirty (30) days counted from the date on which the appeal was received. If the public organ does not respond, the request is considered as founded.

Chapter IV

Final provisions

Article 14 – Authorities responsible for the implementation of this Order

The Minister of Finance and Economic Planning, the Minister of Health, the Minister of Public Service and Labour, the Minister of Local Government, the Minister of Justice and Attorney General, the Minister of Trade

and Industry, the Minister of environment, the Minister of Defence and the Chief Executive Officer of Rwanda Development Board are entrusted with the implementation of this Order.

Article 15 – Repealing provision

The Prime Minister's Order n° 034/03 of 13/02/2020 related to the community-based health insurance scheme subsidies and all prior provisions contrary to this Order are repealed.

Article 16 – Commencement

This Order comes into force on the date of its publication in the Official *Gazette* of the Republic of Rwanda.