

Rwanda

## Ministerial Order determining the Requirements for an Industry to be Entitled to Exemption from the Value Added Tax on Machinery, Capital Goods and Raw Materials

Ministerial Order 1 of 2017

Legislation as at 13 February 2017

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## Rwanda

# Ministerial Order determining the Requirements for an Industry to be Entitled to Exemption from the Value Added Tax on Machinery, Capital Goods and Raw Materials

### Ministerial Order 1 of 2017

Published in Official Gazette 7 on 13 February 2017

**Assented to on 30 January 2017**

**Commenced on 13 February 2017**

*[This is the version of this document as it was from 13 February 2017 to 17 July 2019.]*

#### **The Minister of Finance and Economic Planning;**

Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 121, 122, 164 and 176;

Pursuant to Law n° 37/2012 of 09/11/2012 Establishing value added tax as modified and complemented to date, especially in Article 6;

After consideration and approval by the Cabinet, in its session of 09/12/2016;

#### **HEREBY ORDERS:**

### **Article One – Purpose of this Order**

This order determines the requirements for an industry to benefit from exemption from the value added tax on machinery, capital goods and raw materials.

### **Article 2 – Definitions of terms**

In this Order, the following terms have the following meaning:

- 1° **customs:** department of the Rwanda Revenue Authority in charge of collection of taxes on imported and exported goods;
- 2° **Commissioner General:** Commissioner General of Rwanda Revenue Authority.

### **Article 3 – Requirements for an industry to be entitled to the value added tax exemption**

In order for an industry to be eligible for the value added tax exemption on machinery, capital goods and raw materials, the following requirements must be fulfilled:

- 1° the industry must be registered as a company in Rwanda;
- 2° the industry must aim at processing raw materials to produce goods for sale, or for mining and quarry exploitation;
- 3° exemption must only be applied for machinery, capital goods or raw materials appearing on the list established by the Minister in charge of industry and approved by the Minister in charge of taxes;
- 4° the application must indicate the direct link between the goods for which exemption is sought and the industrial activity that would be carried out;

- 5° the application must be addressed to the Commissioner General in accordance with the procedure established by the Tax Administration, if the exemption applied for concerns machinery, capital goods and raw materials that are locally produced in Rwanda;
- 6° a declaration form must be submitted to the Commissioner for Customs if the exemption is applied for machinery, capital goods and raw materials that are imported.

#### **Article 4 – Repealing provision**

All other prior provisions contrary to this Order are repealed.

#### **Article 5 – Commencement**

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