

Rwanda

Ministerial Order determining Taxes Applicable to Mines and Quarries

Ministerial Order 6 of 2010

Legislation as at 11 October 2010

FRBR URI: /akn/rw/act/mo/minister-of-forestry-and-mines/2010/6/eng@2010-10-11

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Published in Official Gazette 41 bis on 11 October 2010

Assented to on 14 September 2010

Commenced on 11 October 2010

[This is the version of this document from 11 October 2010.]

The Minister of Forestry and Mines;

Pursuant to the Constitution of the Republic of Rwanda of 04 June 2003 as amended to date, especially in Articles 120, 121 and 201;

Pursuant to Law n° 37/2008 of 11/08/2008 on mining and quarry exploitation, especially in Article 22;

After consideration and approval by the Cabinet, in its session of 08/06/2010;

HEREBY ORDERS:

Article One – Purpose of this Order

This Order determines taxes applicable to the following mining activities:

- 1° Prospecting license;
- 2° Exploration license;
- 3° Small mine extraction license;
- 4° Concession license;
- 5° Commercial quarry extraction license;
- 6° Renewal of a license;
- 7° Transfer of a license;
- 8° Renting out a licence;
- 9° Renunciation of a license.

This Order also determines rental fees for an area where prospecting, exploration and mining and quarry extraction activities are carried out.

Article 2 – Taxation of quarry licenses

Taxes paid for quarry licenses shall be as follows:

- 1° **Commercial quarry extraction license:**
 - a) eligibility for a license: fifteen thousand Rwandan Francs (Rwf 15,000);
 - b) renewal of a license: twenty five thousand Rwandan Francs (Rwf 25,000);
 - c) transfer of a license: twenty five thousand Rwandan Francs (Rwf 25,000);

- d) assign of a license: twenty five thousand Rwandan Francs (Rwf 25,000);
- e) renting out a license: twenty five thousand Rwandan Francs (Rwf 25,000);
- f) renouncing a license: twenty five thousand Rwandan Francs (Rwf 25,000).

2° **non commercial quarry extraction license:**

- a) eligibility for a license: ten thousand Rwandan Francs (Rwf 10,000);
- b) renewal of a license: fifteen thousand Rwandan Francs (Rwf 15,000);
- c) renouncing a license: fifteen thousand Rwandan Francs (Rwf 15,000).

Article 3 – Taxation of mining licenses

Taxes paid for mining licenses shall be as follows:

1° **Prospecting license:**

- a) eligibility for a license: fifty thousand Rwandan Francs (Rwf 50,000);
- b) renting out a license: twenty five thousand Francs (Rwf 25,000);
- c) renouncing a license: twenty five thousand Rwandan Francs (Rwf 25,000).

2° **Exploration license:**

- a) eligibility for a license: One hundred thousand Rwandan Francs (Rwf 100,000);
- b) renewal of a license: One hundred seventy five thousand Rwandan Francs (Rwf 175,000);
- c) transfer of a license: One hundred fifty thousand Rwandan Francs (Rwf 150,000);
- d) renting out a license: One hundred fifty thousand Rwandan Francs (Rwf 150,000);
- e) renouncing a license: One hundred thousand Rwandan Francs (Rwf 100,000);

3° **Small mine extraction license:**

- a) eligibility for a license: One hundred fifty thousand Rwandan francs (Rwf 150,000);
- b) renewal of a license: two hundred thousand Rwandan Francs (Rwf 200,000);
- c) transfer of a license: two hundred fifty thousand Rwandan Francs (Rwf 250,000);
- d) renting out a license: two hundred fifty thousand Rwandan Francs (Rwf 250,000);
- e) renouncing a license: One hundred fifty thousand Rwandan Francs (Rwf 150,000).

4° **Concession license:**

- a) eligibility for a license: two hundred fifty thousand Rwandan Francs (Rwf 250,000);
- b) renewal of a license: three hundred thousand Rwandan Francs (Rwf 300,000);
- c) transfer of a license: three hundred fifty thousand Rwandan Francs (Rwf 350,000);
- d) renting out a license: three hundred fifty thousand Rwandan Francs (Rwf 350,000);
- e) sale of a license: One million Rwandan Francs (Rwf 1,000,000);
- f) mortgage of a concession: One million Rwandan Francs (Rwf 1,000,000);
- g) renouncing a concession: two hundred fifty thousand Rwandan Francs (Rwf 250,000).

Article 4 – Extractable surface area

Rental fees for mining and quarry extraction surface area shall be paid for the surface area of mining and quarry to be extracted on part of a concession covered with a license.

Such an area shall not include non extractable areas such as protected of those natural resources and infrastructure found within concession.

Article 5 – Fees paid per extracted surface area

Payable fees per extracted surface area shall be calculated on the basis of the surface area extracted that was determined in the annual action plan submitted to the Sector and the District Authorities, to the Rwanda Geological and Mining Agency, and to the Ministry in charge of mining and quarry extraction.

Article 6 – Fees paid for extractable mining and quarry

Fees paid for a mining area extracted shall be as follows:

- 1° area where prospecting is carried out: twenty five Rwandan Francs per hectare (Rwf/25/ha) per year;
- 2° area where exploration is carried out: One hundred Rwandan Francs per hectare (Rwf 100/ha) per year;
- 3° extracted area: two hundred Rwandan Francs per hectare (Rwf 200/ha) per year.

Article 7 – Fees paid for an extractable quarry area

The fees paid for the extractable quarry surface area shall be calculated on the basis of the production stated in the annual report submitted to the Sector and District Authorities, to Rwanda Geological and Mining Agency and to the Ministry in charge of mining and quarry extraction.

The fees paid for an extractable quarry surface area shall amount to five Rwandan Francs (Rwf 5) per year per square meter (1m²) extracted.

Article 8 – Period for payment of an extractable area

For an extractable area, the fees shall be paid annually, in period of ninety (90) days from the date of calculation by the District in which the extraction activities are carried out.

If such period expires, such fees shall be increased by ten per cent (10%) of the due amount. After a two (2) months' notice without any action, the mining and quarry extraction license shall be forfeited, and this may be followed by judicial action to recover unpaid interests.

All these fees shall be deposited in the public Treasury.

The copies of receipts shall be submitted to the Sector and District Authorities, to Rwanda Geological and Mining Agency and to Ministry in charge of mining and quarry extraction.

Article 9 – Repealing provision

All prior legal provisions contrary to this Order are hereby repealed.

Article 10 – Commencement

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