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MINISTRY OF FINANCE AND
ECONOMIC PLANNING
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Mr. Richard TUSABE
Commissioner General
Rwanda Revenue Authority
P. O Box: 3987
KIGALI

Dear Mr. TUSABE,

RE: List of ICT equipment exempted from Value Added Tax

Pursuant to the Law n° 37/2012 of 09/11/2012 establishing the value added tax, as modified and complemented to date, especially in its article 6, 19°,

I am pleased to submit to your office the approved list of Information, technology and communication equipment exempted from Value Added Tax for your implementation.

Sincerely,


Claver GATETE
Minister
Cc:



- Honorable Minister of Youth and ICT,
 - Hon. Minister of State in charge of Economic Planning
 - Permanent Secretary and Secretary to the Treasury/MINECOFIN
 - Chief Executive Officer/Private Sector Federation
- KIGALI**

REPUBLIC OF RWANDA



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Pursuant to the Law no 37/2012 of 09/11/2012 establishing the value added tax, as modified and complemented to date, especially in its article 6, 19

The Minister of Finance and Economic Plannig approves the following list of Information Technology and Communication equipment exempted from Value Added Tax.

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 aparatus.	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 Aparatus 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 aparatus for communcaition 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 PLUGTO 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 equiment	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 equipments, 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/Tranmitter antenna/Satelliter receiving antenna/Testing antenna/Antenna		8529.10.00	
102	Indoor cell/Outdoor cell		8517.69.00	
103	Transmitter/mirowave 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 Equipments	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	

Notes:

1) Items not namely indicated on the list are not exempted although falling under the same HS code as items indicated on the list.

2) Equipment on the list labelled with **(S I)** which can be used in sectors other than ICT shall be exempted from Value Added Tax upon obtaining a recommendation (clearance) from Rwanda Utilities Regulatory Authority certifying that such goods shall be used in ICT sector.

Approved by:



Claver GATETE
Minister

