

REPUBLIC OF RWANDA



MINISTRY OF HEALTH

www.moh.gov.rw
P.O. Box 84 KIGALI

**GUIDANCE DOCUMENT ON TAX EXEMPTION OF MEDICINES AND OTHER
HEALTH COMMODITIES**

1.0 Purpose

The purpose of this guidance document is to outline the requirements related to the tax exemption of all health products.

2.0 Scope

This guidance document applies to all health commodities as defined by the **Law no 47/2012 of 14/01/2013 relating to the Regulation and Inspection of Food and Pharmaceutical products and Law N°37/2012 of 09/11/2012 establishing the Value Added Tax**, especially in its article 6 paragraph 2, and other regulations.

3.0 Eligibility to health commodities Tax exemption

1. Government Institutions (GoI)
2. Non-Governmental Organizations (NGOs) holding MoU with MOH or GoR,
3. Authorized wholesale Pharmacies
4. Private Health Facilities in special cases,
5. Holders of Ethical Clearance Certificate to conduct clinical trials in the country

A handwritten signature in blue ink, located at the bottom right of the page.

6. Donations by individuals or organizations to meet specific needs of the country
7. Pharmaceutical Manufacturers importing raw materials

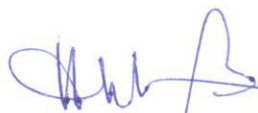
4.0 Requirements for Tax exemption for health commodities

The applicant must provide the following documents:

1. Application letter to Permanent Secretary, Ministry of Health
2. Proof of eligibility to get tax exemption
3. Copy of import license issued by MOH
4. Invoice of health commodities to be exempted and their costs
5. Packing list of health commodities to be exempted
6. Donation certificate showing the total value of donated goods (If applicable)
7. A well completed exemption form from RRA
8. Copy of tender contract (if applicable)
9. Proof of payment of evaluation fees (if applicable)

29 OCT 2014

Done at Kigali on



Dr. HAKIBA Solange
Permanent Secretary



<Applicant>
<Telephone and Email address>
<Address>
<Post code> <Town>
<Country>

<Date/Month/Year>

<To Honorable Minister>
<Ministry of Health, Rwanda>
<P. O. Box 84 Kigali>
<Rwanda>

Subject: Application for Tax exemption of Health commodities as detailed on the commercial Invoice/Packing list No. <Insert the number and date>
From<Company/ country of origin>

Honourable Minister,

With reference to the import License No <Insert import License number and date>, we are pleased to submit our Application Dossier for Tax exemption of: (Tick as appropriate)

- Pharmaceutical products Narcotic Substances Psychotropic substances
- Medical consumables Other controlled substances
- Medical equipment
- Laboratory reagents
- Other related health commodities

We confirm to submitting all requirements to get tax exemption of health commodities as per guidance for import control issued by Ministry of Health.

Yours sincerely,

<Signature>
<Name>
<Title>
<Phone number>

