

## **COMMISSIONER GENERAL RULES N° 001/DOU/2004 OF 16/07/2004 ON THE GATT VALUATION SYSTEM**

**The Commissioner General,**

Given the Law n° 42/2003 of 31/12/2003 modifying and completing Law of 17<sup>th</sup> July 1968 on Customs regime in its article 3.

Issue the following instructions:

### **Article one : Value for duty purposes**

1) Every importer or agent of an importer who makes a valuation assessment shall:

a) keep the documents, records and information in respect of that declaration in such manner and for a period of 10 years.

b) When required by the customs department, produce documents, records and information kept under paragraph (a) for purposes of establishing the accuracy of the assessment.

2) The value of goods for export shall be determined Free on Board, at the point of exit from Rwanda.

### **Article 2: Valuation of carrier media bearing software for data processing equipment**

1) In determining the Customs value of imported carrier media bearing data or instructions, only the cost or value of the carrier medium itself shall be taken into account. The customs value shall not, therefore, include the cost or value of the data or instructions, provided that this is distinguished from the cost or the value of the carrier media;

2) The expression "carrier medium" shall not be taken to include integrated circuits, semiconductors and similar devices or articles incorporating such circuits or devices; the expression "data or instructions" shall not be taken to include sound, cinematic or video recording.

### **Article 3: Delivery of documents with the declaration**

(1) With the declaration of any goods, there shall be delivered to the designated customs officer the declaration of value form (annexed to the Commissioner General Rules), original invoices, bills of lading, bill of parcels, price lists, policies of insurance, letters and other documents showing the value of the goods at the place at which they were purchased.

(2) All invoices shall contain at least :

- The word invoice clearly marked;
  - Invoice number;
  - Date of invoice;
  - Suppliers' name and address;
  - Importers' name and address;
  - Full description of the goods imported;
  - Quantity of goods;
  - Cost per unit;
  - Invoice currency;
  - Total invoice value;
  - Incoterms used;
  - Stamp and signature of the supplier.
- (3) The customs officer may refuse to accept any invoice which does not comply with the prescribed requirements as mentioned in (2) above.
- (4) An invoice which is drawn in a fictitious name or in the name of a person other than the importer of the goods specified shall be deemed to be a false invoice.

**Article 4 : Impounding of documents**

The customs officer may impound or retain any document presented in connection with the declaration and the person otherwise entitled to such documents shall, on his application, be given a copy of the document duly certified by the customs.

Such certified copy shall be admissible in evidence at any trial to the same extent and in the same manner as the original.

**Article 5 : Amendment of value assessment**

- (1) Where the customs officer finds that goods have been declared at a value different from their true value he shall, on the information provided by the importer and on such other information as is available to the customs officer, determine the value of those goods and the importer shall pay duty, excise duty and taxes, if any, on the value so determined with penalties.
- (2) On determination of the value of any goods under subsection (1), the customs officer shall give to the importer notice in writing on the basis of the valuation.

- (3) Provisions in subsection 1 apply whether or not any duty assessed has been paid.
- (4) Where the importer disputes the value of the goods determined by the customs officer, he may within a period of 7 days from the date of the notice under subsection (2), notify the Commissioner of the dispute in writing.

**Article 6: Controls**

- (1) There shall be periodic post clearance controls for importers with fixed place of business.
- (2) On the other hand, pre-clearance control shall be made in respect to traders having no fixed place of business or traders importing from different borders at irregular intervals.
- (3) Every importer is obliged to complete and sign the declaration of value from attached to the goods declaration.
- (4) Transaction value method shall not apply on :
  - On second goods;
  - Irregular importers;
  - Importers without a permanent address;
  - Importers without a VAT number;

In this case other alternative methods shall apply

**Article 7: Foreign currency to be converted into Rwandan Francs**

Where an amount that is required under the customs law to be taken into account for the purposes of assessing duty or for any other purpose is not in Rwandan currency, the amount to be taken into account shall be equivalent amount in the Rwanda currency in accordance with the rate duly published on a weekly by the competent authority.

**Article 8: Goods under the suspensive regime**

Goods under the suspensive regime shall be valued using the Fall back method.

Done at Kigali on 16/07/2004

**The Commissioner General Rwanda Revenue Authority  
MUSONI James**

(sé)

**LAW N° 25/2002 OF 18/07/2002 FIXING THE IMPORT DUTY TARIFF ON IMPORTED PRODUCTS**

The Transitional National Assembly, meeting in its session of July 2, 2002 ;

Given the fundamental Law as amended to date, especially the Constitution of June 10, 1991 in its articles 69, 78 and 97 and the Arusha Peace Agreement on Power Sharing in its articles 6-d, 40, 72 and 73;

Given the law of 17/07/1968 fixing the customs code as modified and complemented to date;

**ADOPTS :**

**Article one:**

Imports goods in the Republic of Rwanda are liable to import duty when the claim for consumption declaration is lodged.

**Article 2:**

Imported goods are classified both according to the nomenclature and the interpretative rules mentioned in the chart annexed to this law.

**Article 3:**

Except for imported goods having a socio-economic impact and aimed at contributing to the welfare in the country herein attached on the annex of this law, the amount of import duty tariff on import products from non COMESA countries is fixed as follows:

1. Finished goods : 30%
2. Intermediate goods : 15%
3. Raw materials : 5%
4. Capital goods : 0%

**Article 4:**

The amount of import duties is equal to the product of the rate corresponding to the tariff position of an imported goods and its customs value.

**Article 5:**

All previous contrary to this law are hereby repealed.

**Article 6:**

This law comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda. Kigali, on 18/07/2002

The President of the Republic

**Paul KAGAME**

(sé)

The Prime Minister

**Bernard MAKUZA**

(sé)

The Minister of Finance and Economic Planning

**Donald KABERUKA**

(sé)

Seen and sealed with the Seal of the Republic  
The minister of Justice and Institutional Relations

**Jean de Dieu MUCYO**

(sé)