



Umwaka wa 61
Igazeti ya Leta n° Idasanzwe
yo ku wa 04/03/2022

Year 61
Official Gazette n° Special of
04/03/2022

61^{ème} Année
Journal Officiel n° Spécial du
04/03/2022

Ibirimo/Summary/Sommaire

page/urup.

A. Amategeko/Laws/Lois

N° 003/2022 ryo ku wa 17/02/2022

Itegeko ryemera kwemeza burundu Amasezerano y'inguzanyo hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere, yerekeranye n'inguzanyo ingana na miliyoni mirongo inani n'esheshatu n'ibihumbi magana atanu z'Amayero (86.500.000 EUR) agenewe umushinga wo kwihutisha imikoreshereze y'ikoranabuhanga, yashyiriweho umukono i Kigali mu Rwanda ku wa 07 Ukuboza 2021.....4

N° 003/2022 of 17/02/2022

Law approving ratification of the Financing Agreement, between the Republic of Rwanda and the International Development Association, relating to the credit of eighty-six million five hundred thousand Euros (EUR 86,500,000) for digital acceleration project, signed at Kigali, Rwanda on 07 December 2021.....4

N° 003/2022 du 17/02/2022

Loi approuvant la ratification de l'Accord de financement entre la République du Rwanda et l'Association Internationale de Développement, relatif au crédit de quatre-vingt-six millions cinq cent mille Euros (86.500.000 EUR) pour le projet d'accélération numérique, signé à Kigali, au Rwanda le 07 décembre 20214

N° 004/2022 ryo ku wa 17/02/2022

Itegeko ryemera kwemeza burundu Amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Repubulika ya Rubanda y'Ubushinwa yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'ikumira ry'inyezwa ry'umusoro no kutishyura umusoro, yashyiriweho umukono i Kigali mu Rwanda ku wa 07 Ukuboza 2021.....39

N° 004/2022 of 17/02/2022

Law approving the ratification of the Agreement between the Government of the Republic of Rwanda and the Government of the People's Republic of China for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance, signed at Kigali, Rwanda on 07 December 2021.....39

N° 004/2022 du 17/02/2022

Loi approuvant la ratification de l'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement de la République Populaire de Chine pour l'élimination de la double imposition en matière d'impôt sur le revenu et la prévention de la fraude et l'évasion fiscales signé à Kigali, au Rwanda le 07 décembre 2021.....39

B. Amateka ya Perezida/Presidential Orders/Arrêtés Présidentiels

N° 005/01 ryo ku wa 24/02/2022

Iteka rya Perezida ryemeza burundu Amasezerano y'inguzanyo hagati ya Repbulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere, yerekeranye n'inguzanyo ingana na miliyoni mirongo inani n'esheshatu n'ibihumbi magana atanu z'Amayero (86.500.000 EUR) igenewe umushinga wo kwihutisha imikoreshereze y'ikoranabuhanga, yashyiriweho umukono i Kigali mu Rwanda, ku wa 07 Ukuboza 202167

N° 005/01 of 24/02/2022

Presidential Order ratifying the Financing Agreement between the Republic of Rwanda and the International Development Association, relating to the credit of eighty-six million five hundred thousand Euros (EUR 86,500,000) for digital acceleration project, signed at Kigali, Rwanda, on 07 December 202167

N° 005/01 du 24/02/2022

l'Arrêté Présidentiel ratifiant l'Accord de financement entre la République du Rwanda et l'Association Internationale de Développement, relatif au crédit de quatre-vingt-six millions cinq cent mille Euros (86.500.000 EUR) pour le projet d'accélération numérique, signé à Kigali, au Rwanda, le 07 décembre 2021.....67

N° 006/01 ryo ku wa 24/02/2022

Iteka rya Perezida ryemeza burundu Amasezerano hagati ya Guverinoma ya Repbulika y'u Rwanda na Guverinoma ya Repbulika ya Rubanda y'Ubushinwa yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'ikumira ry'inyezwa ry'umusoro no kutishyura umusoro, yashyiriweho umukono i Kigali mu Rwanda, ku wa 07 Ukuboza 2021102

N° 006/01 of 24/02/2022

Presidential Order ratifying the Agreement between the Government of the Republic of Rwanda and the Government of the People's Republic of China for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance, signed in Kigali, Rwanda, on 07 December 2021102

N° 006/01 du 24/02/2022

Arrêté Présidentiel ratifiant l'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement de la République Populaire de Chine pour l'élimination de la double imposition en matière d'impôt sur le revenu et la prévention de la fraude et l'évasion fiscales, signé à Kigali, au Rwanda, le 07 décembre 2021102

N° 007/01 ryo ku wa 24/02/2022

Iteka rya Perezida rishyiraho Umuminisitiri130

N° 007/01 of 24/02/2022

Presidential Order appointing a Minister130

N° 007/01 du 24/02/2022

Arrêté Présidentiel portant nomination d'un Ministre.....130

N° 008/01 ryo ku wa 24/02/2022	
Iteka rya Perezida rishyiraho Umucamanza mu Rukiko rw’Ubujurire	134
N° 008/01 of 24/02/2022	
Presidential Order appointing a Judge in Court of Appeal	134
N° 008/01 du 24/02/2022	
Arrêté Présidentiel portant nomination d’un Juge de la Cour d’Appel.....	134
N° 009/01 ryo ku wa 24/02/2022	
Iteka rya Perezida rishyiraho Perezida wa Komisiyo.....	138
N° 009/01 of 24/02/2022	
Presidential Order appointing a Chairperson of Commission.....	138
N° 009/01 du 24/02/2022	
Arrêté Présidentiel portant nomination d’un Président de Commission.....	138
N° 010/01 ryo ku wa 24/02/2022	
Iteka rya Perezida risezerera abakozi mu by’ububanyi n’amahanga.....	142
N° 010/01 of 24/02/2022	
Presidential Order removing diplomatic officers from office.....	142
N° 010/01 du 24/02/2022	
Arrêté Présidentiel portant démission des agents diplomatiques	142
<u>C. Amateka ya Minisitiri w’Intebe/Prime Minister’s Orders/ Arrêtés du Premier Ministre</u>	
N° 002/03 ryo ku wa 24/02/2022	
Iteka rya Minisitiri w’Intebe rishyiraho abakozi mu by’ububanyi n’amahanga.....	146
N° 002/03 of 24/02/2022	
Prime Minister’s Order appointing diplomatic officers.....	146
N° 002/03 du 24/02/2022	
Arrêté du Premier Ministre portant nomination des agents diplomatiques	146
N° 003/03 ryo ku wa 24/02/2022	
Iteka rya Minisitiri w’Intebe rishyiraho abayobozi	150
N° 003/03 of 24/02/2022	
Prime Minister’s Order appointing officials	150
N° 003/03 du 24/02/2022	
Arrêté du Premier Ministre portant nomination des cadres.....	150
N° 004/03 ryo ku wa 24/02/2022	
Iteka rya Minisitiri w’Intebe risezerera umukozi wa Leta.....	156
N° 004/03 of 24/02/2022	
Prime Minister’s Order removing from office a public servant.....	156
N° 004/03 du 24/02/2022	
Arrêté du Premier Ministre portant démission d’un agent de l’État de ses fonctions.....	156

<p>ITEGEKO N° 003/2022 RYO KU WA 17/02/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO Y'INGUZANYO HAGATI YA REPUBULIKA Y'U RWANDA N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE, YEREKERANYE N'INGUZANYO INGANA NA MILIYONI MIRONGO INANI N'ESHESHATU N'IBIHUMBI MAGANA ATANU Z'AMAYERO (86.500.000 EUR) AGENEWE UMUSHINGA WO KWIHUTISHA IMIKORESHEREZE Y'IKORANABUHANGA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA KU WA 07 UKUBOZA 2021</p>	<p>LAW N° 003/2022 OF 17/02/2022 APPROVING THE RATIFICATION OF THE FINANCING AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION, RELATING TO THE CREDIT OF EIGHTY-SIX MILLION FIVE HUNDRED THOUSAND EUROS (EUR 86,500,000) FOR DIGITAL ACCELERATION PROJECT, SIGNED AT KIGALI, RWANDA ON 07 DECEMBER 2021</p>	<p>LOI N° 003/2022 DU 17/02/2022 APPROUVANT LA RATIFICATION DE L'ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT, RELATIF AU CRÉDIT DE QUATRE-VINGT-SIX MILLIONS CINQ CENT MILLE EUROS (86,500,000 EUR) POUR LE PROJET D'ACCÉLÉRATION NUMÉRIQUE, SIGNÉ A KIGALI, AU RWANDA LE 07 DÉCEMBRE 2020</p>
<p><u>ISHAKIRO</u></p>	<p><u>TABLE OF CONTENTS</u></p>	<p><u>TABLE DES MATIÈRES</u></p>
<p><u>Ingingo ya mbere:</u> Kwemera kwemeza burundu</p>	<p><u>Article One:</u> Approval for ratification</p>	<p><u>Article premier:</u> Approbation pour ratification</p>
<p><u>Ingingo ya 2:</u> Itegurwa, isuzumwa n'itorwa by'iri tegeko</p>	<p><u>Article 2:</u> Drafting, consideration and adoption of this Law</p>	<p><u>Article 2:</u> Initiation, examen et adoption de la présente loi</p>
<p><u>Ingingo ya 3:</u> Igihe iri tegeko ritangira gukurikizwa</p>	<p><u>Article 3:</u> Commencement</p>	<p><u>Article 3:</u> Entrée en vigueur</p>

<p>ITEGEKO N° 003/2022 RYO KU WA 17/02/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO Y'INGUZANYO HAGATI YA REPUBULIKA Y'U RWANDA N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE, YEREKERANYE N'INGUZANYO INGANA NA MILIYONI MIRONGO INANI N'ESHESHATU N'IBIHUMBI MAGANA ATANU Z'AMAYERO (86.500.000 EUR) AGENEWE UMUSHINGA WO KWIHUTISHA IMIKORESHEREZE Y'IKORANABUHANGA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA KU WA 07 UKUBOZA 2021</p> <p>Twebwe, KAGAME Paul, Perezida wa Repubulika;</p> <p>INTEKO ISHINGA AMATEGEKO YEMEJE, NONE NATWE DUHAMIJE, DUTANGAJE ITEGEKO RITEYE RITYA KANDI DUTEGETSE KO RITANGAZWA MU IGAZETI YA LETA YA REPUBULIKA Y'U RWANDA</p>	<p>LAW N° 003/2022 OF 17/02/2022 APPROVING THE RATIFICATION OF THE FINANCING AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION, RELATING TO THE CREDIT OF EIGHTY-SIX MILLION FIVE HUNDRED THOUSAND EUROS (EUR 86,500,000) FOR DIGITAL ACCELERATION PROJECT, SIGNED AT KIGALI, RWANDA ON 07 DECEMBER 2021</p> <p>We, KAGAME Paul, President of the Republic;</p> <p>THE PARLIAMENT HAS ADOPTED AND WE SANCTION, PROMULGATE THE FOLLOWING LAW AND ORDER IT BE PUBLISHED IN THE OFFICIAL GAZETTE OF THE REPUBLIC OF RWANDA</p>	<p>LOI N° 003/2022 DU 17/02/2022 APPROUVANT LA RATIFICATION DE L'ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT, RELATIF AU CRÉDIT DE QUATRE-VINGT-SIX MILLIONS CINQ CENT MILLE EUROS (86,500,000 EUR) POUR LE PROJET D'ACCÉLÉRATION NUMÉRIQUE, SIGNÉ A KIGALI, AU RWANDA LE 07 DÉCEMBRE 2020</p> <p>Nous, KAGAME Paul, Président de la République ;</p> <p>LE PARLEMENT A ADOPTÉ ET NOUS SANCTIONNONS, PROMULGUONS LA LOI DONT LA TENEUR SUIT ET ORDONNONS QU'ELLE SOIT PUBLIÉE AU JOURNAL OFFICIEL DE LA RÉPUBLIQUE DU RWANDA</p>
---	---	--

<p>INTEKO ISHINGA AMATEGEKO:</p> <p>Umutwe w’Abadepite, mu nama yawo yo ku wa 13 Mutarama 2022;</p> <p>Ishingiye ku Itegeko Nshinga rya Repubulika y’u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 64, iya 69, iya 70, iya 88, iya 90, iya 91, iya 93, iya 106, iya 120, iya 122, iya 167, iya 168 n’iya 176;</p> <p>Imaze gusuzuma Amasezerano y’inguzanyo hagati ya Repubulika y’u Rwanda n’Ikigega Mpuzamahanga gitsura Amajyambere, yerekeranye n’inguzanyo ingana na miliyoni mirongo inani n’esheshatu n’ibihumbi magana atanu z’Amayero (86.500.000 EUR) agenewe umushinga wo kwihutisha imikoreshereze y’ikoranabuhanga, yashyiriweho umukono i Kigali mu Rwanda ku wa 07 Ukuboza 2021;</p> <p>YEMEJE:</p> <p><u>Ingingo ya mbere:</u> Kwemera kwemeza burundu</p> <p>Amasezerano y’inguzanyo hagati ya Repubulika y’u Rwanda n’Ikigega Mpuzamahanga gitsura Amajyambere, yerekeranye n’inguzanyo ingana na miliyoni</p>	<p>THE PARLIAMENT:</p> <p>The Chamber of Deputies, in its sitting of 13 January 2022;</p> <p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 64, 69, 70, 88, 90, 91, 93, 106, 120, 122, 167, 168 and 176;</p> <p>After consideration of the Financing Agreement, between the Republic of Rwanda and the International Development Association, relating to the credit of eighty-six million five hundred thousand Euros (EUR 86,500,000) for digital acceleration project, signed at Kigali, Rwanda on 07 December 2021;</p> <p>ADOPTS:</p> <p><u>Article one:</u> Approval for ratification</p> <p>The Financing Agreement between the Republic of Rwanda and the International Development Association, relating to the credit of eighty-six million five hundred</p>	<p>LE PARLEMENT :</p> <p>La Chambre des Députés, en sa séance du 13 janvier 2022 ;</p> <p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 64, 69, 70, 88, 90, 91, 93, 106, 120, 122, 167, 168 et 176 ;</p> <p>Après examen de l’Accord de financement entre la République du Rwanda et l’Association Internationale de Développement, relatif au crédit de quatre-vingt-six millions cinq cent mille Euros (86.500.000 EUR) pour le projet d’accélération numérique, signé à Kigali, au Rwanda le 07 décembre 2021 ;</p> <p>ADOPTE:</p> <p><u>Article premier:</u> Approbation pour ratification</p> <p>L’Accord de financement entre la République du Rwanda et l’Association Internationale de Développement, relatif au crédit de quatre-vingt-six millions cinq cent mille Euros</p>
--	---	---

<p>mirongo inani n'esheshatu n'ibihumbi magana atanu z'Amayero (86.500.000 EUR) agenewe umushinga wo kwihutisha imikoreshereze y'ikoranabuhanga, yashyiriweho umukono i Kigali mu Rwanda ku wa 07 Ukuboza 2021, ari ku mugereka, yemerewe kwemezwa burundu.</p> <p><u>Ingingo ya 2:</u> Itegurwa, isuzumwa n'itorwa by'iri tegeko</p> <p>Iri tegeko ryateguwe mu rurimi rw'Icyongereza, risuzumwa kandi ritorwa mu rurimi rw'Ikinyarwanda.</p> <p><u>Ingingo ya 3:</u> Igihe iri tegeko ritangira gukurikizwa</p> <p>Iri tegeko ritangira gukurikizwa ku munsu ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.</p>	<p>thousand Euros (EUR 86,500,000) for digital acceleration project, signed at Kigali, Rwanda on 07 December 2021, in annex, is approved for ratification.</p> <p><u>Article 2:</u> Drafting, consideration and adoption of this Law</p> <p>This Law was drafted in English, considered and adopted in Ikinyarwanda.</p> <p><u>Article 3:</u> Commencement</p> <p>This Law comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p>(86.500.000 EUR) pour le projet d'accélération numérique, signé à Kigali, au Rwanda le 07 décembre 2021, en annexe, est approuvé pour ratification.</p> <p><u>Article 2:</u> Initiation, examen et adoption de la présente loi</p> <p>La présente loi a été initiée en anglais, examinée et adoptée en Ikinyarwanda.</p> <p><u>Article 3:</u> Entrée en vigueur</p> <p>La présente loi entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>
--	---	--

Kigali, 17/02/2022

(sé)

KAGAME Paul
Perezida wa Repubulika
President of the Republic
Président de la République

(sé)

Dr NGIRENTE Edouard
Minisitiri w’Intebe
Prime Minister
Premier Ministre

**Bibonywe kandi bishyizweho Ikirango cya Repubulika:
Seen and sealed with the Seal of the Republic:
Vu et scellé du Sceau de la République :**

(sé)

Dr UGIRASHEBUJA Emmanuel
Minisitiri w’Ubutabera akaba n’Intumwa Nkuru ya Leta
Minister of Justice and Attorney General
Ministre de la Justice et Garde des Sceaux

<p>UMUGEREKA W'ITEGEKO N° 003/2022 RYO KU WA 17/02/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO Y'INGUZANYO HAGATI YA REPUBULIKA Y'U RWANDA N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE, YEREKERANYE N'INGUZANYO INGANA NA MILIYONI MIRONGO INANI N'ESHESHATU N'IBIHUMBI MAGANA ATANU Z'AMAYERO (86.500.000 EUR) IGENEWE UMUSHINGA WO KWIHUTISHA IMIKORESHEREZE Y'IKORANABUHANGA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA, KU WA 07 UKUBOZA 2021</p>	<p>ANNEX TO LAW N° 003/2022 OF 17/02/2022 APPROVING THE RATIFICATION OF THE FINANCING AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION, RELATING TO THE CREDIT OF EIGHTY-SIX MILLION FIVE HUNDRED THOUSAND EUROS (EUR 86,500,000) FOR DIGITAL ACCELERATION PROJECT, SIGNED AT KIGALI, RWANDA, ON 07 DECEMBER 2021</p>	<p>ANNEXE À LA LOI N° 003/2022 DU 17/02/2022 APPROUVANT LA RATIFICATION DE L'ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT, RELATIF AU CRÉDIT DE QUATRE-VINGT-SIX MILLIONS CINQ CENT MILLE EUROS (86.500.000 EUR) POUR LE PROJET D'ACCÉLÉRATION NUMÉRIQUE, SIGNÉ A KIGALI, AU RWANDA, LE 07 DÉCEMBRE 2021</p>
--	--	---

CREDIT NUMBER 7000-RW

Financing Agreement

(Digital Acceleration Project)

between

REPUBLIC OF RWANDA

and

INTERNATIONAL DEVELOPMENT ASSOCIATION

CREDIT NUMBER 7000-RW

FINANCING AGREEMENT

AGREEMENT dated as of the Signature Date between REPUBLIC OF RWANDA (“Recipient”) and INTERNATIONAL DEVELOPMENT ASSOCIATION (“Association”).

WHEREAS the Recipient asked the Association and Asian Infrastructure Investment Bank (“AIIB”) to each contribute to the financing of the project described in Schedule 1 to this Agreement (“Project”) whose estimated cost is equivalent to \$200,000,000.

NOW, THEREFORE, the Recipient and the Association hereby agree as follows:

ARTICLE I — GENERAL CONDITIONS; DEFINITIONS

- 1.01. The General Conditions (as defined in the Appendix to this Agreement) apply to and form part of this Agreement.
- 1.02. Unless the context requires otherwise, the capitalized terms used in this Agreement have the meanings ascribed to them in the General Conditions or in the Appendix to this Agreement.

ARTICLE II — CREDIT

- 2.01. The Association agrees to extend to the Recipient a credit, which is deemed as Non-concessional Financing for purposes of the General Conditions, in the amount of eighty-six million five hundred thousand Euros (EUR 86,500,000) as such amount may be converted from time to time through a Currency Conversion (“Credit”), to assist in financing the Project.
- 2.02. The Recipient may withdraw the proceeds of the Credit in accordance with Section III of Schedule 2 to this Agreement.
- 2.03. The Front-end Fee is one quarter of one percent ($\frac{1}{4}$ of 1%) of the Credit amount.
- 2.04. The Commitment Charge is one-quarter of one percent ($\frac{1}{4}$ of 1%) per annum on the Unwithdrawn Credit Balance.
- 2.05. The Interest Charge is the Reference Rate plus the Variable Spread or such rate as may apply following a Conversion; subject to Section 3.09(e) of the General Conditions.
- 2.06. The Payment Dates are April 15 and October 15 in each year.

- 2.07. The principal amount of the Credit shall be repaid in accordance with Schedule 3 to this Agreement.

ARTICLE III — PROJECT

- 3.01. The Recipient declares its commitment to the objectives of the Project. To this end, the Recipient shall: (a) cause Parts 1.1(a),(c),(d), 2, 3.1 (a) (b) (c) (d)(i), 3.2 and 4.1 of the Project (collectively, “RISA’s Respective Part of the Project”) to be carried out by RISA and (b) cause Parts 1.1(b), 3.1(d)(ii) and 4.2 of the Project (collectively, “BRD’s Respective Part of the Project”) to be carried out by BRD, all in accordance with the provisions of Article V of the General Conditions, Schedule 2 to this Agreement, and the Project Agreements.

ARTICLE IV — REMEDIES OF THE ASSOCIATION

- 4.01. The Additional Events of Suspension consist of the following:
- (a) the RISA Legislation has been amended, suspended, abrogated, repealed or waived so as to affect materially and adversely the ability of RISA to perform any of its obligations under the RISA Project Agreement; and
 - (b) the BRD Legislation has been amended, suspended, abrogated, repealed or waived so as to affect materially and adversely the ability of BRD to perform any of its obligations under the BRD Project Agreement.
- 4.02. The Co-financing Deadline for the effectiveness of the Co-financing Agreement is July 31, 2022.
- 4.03. The Additional Event of Acceleration consist of the following, that any event specified in Section 4.01 of this Agreement occurs and is continuing for a period of sixty (60) days after notice of the event has been given by the Association to the Recipient.

ARTICLE V — EFFECTIVENESS; TERMINATION

- 5.01 The Additional Conditions of Effectiveness consist of the following:
- (a) that each of the Subsidiary Agreements has been duly executed and delivered in accordance with Section I.C of Schedule 2 to this Agreement; and is legally binding upon the Recipient and the Project Implementing Entity with which it has been entered into, in accordance with its terms;
 - (b) the RISA Project Implementation Manual, has been prepared and adopted by the Recipient and RISA in accordance with Section I.B.1(b) of Schedule 2 to this Agreement; and

- (c) the Recipient has caused RISA to recruit a financial management specialist for the SPIU in accordance with the provisions of Section I.A3 of the Schedule to the RISA Project Agreement.

- 5.02. The Effectiveness Deadline is the date ninety (90) days after the Signature Date.
- 5.03. For purposes of Section 10.05 (b) of the General Conditions, the date on which the obligations of the Recipient under this Agreement (other than those providing for payment obligations) shall terminate is twenty (20) years after the Signature Date.

ARTICLE VI — REPRESENTATIVE; ADDRESSES

- 6.01. The Recipient's Representative is the Recipient's minister responsible for finance.
- 6.02. For purposes of Section 11.01 of the General Conditions:

- (a) the Recipient's address is:

Ministry of Finance and Economic Planning
12 KN 3 Ave
P.O BOX 158
Kigali, Rwanda; and

- (b) the Recipient's Electronic Address is:

Fax:	E-mail:
+250 25 257 5756	mfin@minecofin.gov.rw

- 6.03. For purposes of Section 11.01 of the General Conditions:

- (a) The Association's address is:

International Development Association
1818 H Street, N.W.
Washington, D.C. 20433
United States of America; and

- (b) the Association's Electronic Address is:

Telex:	Facsimile:	E-mail:
248423 (MCI)	1-202-477-6391	rwandainfo@worldbank.org

AGREED as of the Signature Date.

REPUBLIC OF RWANDA

By

Dr. Uzziel Ndagijimana

Authorized Representative

Dr. Uzziel Ndagijimana

Name: _____

Title: _____ Minister of Finance and Economic Planning

Date: _____ 07-Dec-2021

INTERNATIONAL DEVELOPMENT ASSOCIATION

By

Rolande Pryce

Authorized Representative

Rolande Pryce

Name: _____

Title: _____ Country Manager

Date: _____ 07-Dec-2021

SCHEDULE 1

Project Description

The objectives of the Project are to increase access to broadband and selected digital public services, and strengthen the digital innovation ecosystem.

The Project consists of the following parts:

Part 1: Digital Access and Inclusion

- 1.1 *Access to affordable smart devices* through: (a) technical assistance and capacity building for fund development; (b) capitalization of a device affordability fund and operationalization of related Financing Instruments; (c) independent verification services; and (d) communication and outreach to publicize the device affordability scheme.
- 1.2 *Digital literacy for all* through: (a) technical assistance for development of a digital skills architecture, monitoring and evaluation framework; and (b) financing development and operationalization of the national roll out and enhancement of the Recipient's Digital Ambassadors Program.
- 1.3 *Last mile connectivity access* through: (a) support for network planning and deployment of enhanced network management solutions; (b) connectivity capacity purchase for select public institutions and priority locations; and (c) provision of enabling infrastructure and equipment for target institutions.
- 1.4 *Legal, regulatory, and institutional capacity for broadband market development* through: (a) technical assistance to support the modernization of policy, legal, regulatory, and institutional frameworks governing the telecoms sector; and (b) provision of training, systems and equipment acquisition needed to support regulatory reform.

Part 2: Digital Public Service Delivery

- 2.1 *Digital identification and authentication* through: (a) upstream stakeholder engagement and advisory services for preparation of bidding documents and legal and regulatory support to inform implementation; (b) digitalization and indexing of civil registration records; (c) establishment of a new single digital ID system (SDID), including support for: (i) upgrades to PKI and back-end central IT infrastructure, featuring network equipment and data storage, (ii) hardware and software development for the new SDID; (iii) new digital identity credentials; (iv) new identity verification mechanisms and support for the adoption of new ways to verify identities in priority sectors; and (v) registration operations; and (d) strengthening of the digital ID ecosystem.

- 2.2 *Government data management, sharing and analytics* through: (a) development of national and big data governance and management frameworks; (b) operationalization of the government data hub; (c) upgrading of the government enterprise service bus; and (d) implementation of strategically selected big data use cases.
- 2.3 *E-service in key sectors* through: (a) support for strategic planning and design of e-services; (b) development of select e-services in key sectors; (c) health sector digitization initiative; and (d) capacity building and support for change management, including training and communication, to ensure successful development, deployment, usage, and maintenance of e-services supported.
- 2.4 *Cybersecurity resilience and data protection* through support for: (a) strengthened cybersecurity operational capacity, including technical assistance, hardware and software upgrades for the NCSA and Rw-CSIRT, and cybersecurity training and awareness-raising; and (b) foundations for data protection operationalization, including for: (i) the development of institutional and policy frameworks; (ii) the strengthening of the technical and operational capacity of the Recipient Data Protection Office; and (iii) the development of capacity building and awareness raising programs.

Part 3: Digital Innovation and Entrepreneurship

- 3.1 *Regional digital entrepreneurship hub* through: (a) support to enable strategies, policies and institutions for digital innovation; (b) Performance-Based Grants for ecosystem support organizations that serve digital startups; (c) establishment of an international accelerator program that serves digital startups; and (d) early-stage finance mobilization for digital startups, including support for: (i) investment events, training programs; and (ii) establishment of early-stage financing mechanisms and selected Financing Instruments.
- 3.2 *Next generation capabilities for digital economy* through: (a) supporting further development of the Rwanda Coding Academy; (b) financing of Performance-Based Grants for technology bootcamps to provide digital skills training services; and (c) provision of Ph.D scholarships for highly specialized digital training.

Part 4: Project Management

- 4.1 *Project management activities implemented by RISA*: (a) Supporting operating costs and staffing costs of the Single Project Implementation Unit (SPIU) at RISA (b) IT equipment and software linked to project management; (c) project management, monitoring and evaluation, communication, and auditing service, as needed; (d) capacity building and training; (e) costs related to environmental and social compliance of the Project, including preparation of related audits and plans, stakeholder consultation, resettlement costs and establishment of a functioning

grievance management system for the Project, and (f) support for the rollout of e-waste management.

- 4.2 *Project management activities implemented by BRD:* (a) Supporting operating costs and staffing costs of the PIU at BRD; (b) IT equipment and software linked to project management; (c) project management, monitoring and evaluation, communication, and auditing service; (d) capacity building and training; and (e) costs related to environmental and social compliance of the Project, including stakeholder consultation.

SCHEDULE 2

Project Execution

Section I. Implementation Arrangements

A. Institutional Arrangements.

1. General

- (a) The Recipient shall designate and charge the Ministry of ICT and Innovation (MINICT) with overall responsibility for Project coordination.
- (b) Unless otherwise indicated in this Agreement or the Project Agreements, the Recipient shall ensure that the following implementation arrangements are maintained throughout the period of implementation of the Project.

2. Project Steering Committee

- (a) The Recipient shall, no later than thirty (30) days after Effective Date, establish within MINICT and thereafter maintain, a Project Steering Committee (PSC) with terms of reference, composition and resources acceptable to the Association.
- (b) Without limitation to the generality of Section I.A.2(a) of this Schedule, the PSC shall: (i) include representatives of MINICT, RISA, NIDA, RURA, NCSA, BRD, RDB, and the private sector, as well as, on an as needed basis, MOH, MINEDUC, and MINALOC; and (ii) be responsible for providing strategic oversight of the Project.

3. Rwanda Information Society Authority

- (a) The Rwanda Information Society Authority (RISA) shall be responsible for implementation of its Respective Part of the Project in accordance with the provisions of the RISA Project Agreement.
- (b) The Recipient shall cause RISA to establish and thereafter maintain a Single Project Implementing Unit (SPIU) with composition and resources acceptable to the Association and staff with terms of reference, qualifications and experience acceptable to the Association.

4. Development Bank of Rwanda

- (a) The Development Bank of Rwanda (BRD) shall be responsible for implementation of its Respective Part of the Project in accordance with the provisions of the BRD Project Agreement.

- (b) The Recipient shall cause BRD to establish and thereafter maintain a Project Implementing Unit to support the SPIU, with composition and resources acceptable to the Association and staff with terms of reference, qualifications and experience acceptable to the Association.

B. Implementation Arrangements

1. Project Implementation Manuals

- (a) The Recipient shall cause: (i) RISA to carry out its Respective Part of the Project in accordance with the RISA Project Implementation Manual; and (ii) BRD to carry out its Respective Part of the Project in accordance with the BRD Project Implementation Manual.
- (b) (i) Each PIM shall be prepared in accordance with terms of reference satisfactory to the Association.
 - (ii) Without limitation to the generality of Section I.B.1(b) of this Schedule 2:
 - (A) for each Project Implementing Entity, its PIM shall specify roles and responsibilities for the implementation of its Respective Part of the Project, and set forth the rules, methods, guidelines and procedures for the carrying out of its Respective Part of the Project, including, *inter alia*: arrangements for the coordination of the Project Implementing Entities' Respective Part of the Project; financial management, with the detailed policies and procedures; procurement management procedures; institutional administration, coordination, and day-to-day execution of Project activities; monitoring and evaluation including the relevant part of the results framework and the monitoring indicators for its Respective Part of the Project; reporting; information and communication of activities; guidelines for assessing potential environmental and social impacts of the activities included in the Respective Part of the Project and designing appropriate mitigation, management, and monitoring measures in respect of such impacts; and such other technical and organizational arrangements and procedures as shall be required for the effective implementation of the Respective Part of the Project; and
 - (B) the BRD Project Implementation Manual shall include all arrangements for the implementation of the Financing

Instruments and the RISA Project Implementation Manual shall include all arrangements for the implementation of the Performance-Based Grants, including in each case selection criteria and the verification protocols, and terms and conditions of the legal agreements for their extension.

- (c) In case of any conflict between the provisions of either of the Project Implementation Manuals and the provisions of this Agreement, the provisions of this Agreement shall prevail, and except as the Association shall otherwise agree, neither the Recipient nor the Project Implementing Entities shall amend, abrogate, or waive any provision of either of the Project Implementations Manuals.

2. Annual Work Plan and Budget

- (a) The Recipient shall, not later than one (1) month after the Effective Date for the Fiscal Year in which this Agreement shall become effective, and January 1 of each subsequent Fiscal Year, consolidate and furnish to the Association for the Association's no objection, a consolidated annual program of activities proposed for implementation under the Project during the following Fiscal Year, together with a proposed budget, including the Association's and the Co-Financier's respective shares of the budget costs.
- (b) The Recipient shall exchange views with the Association on each such proposed consolidated annual work plan and budget and take into account comments which the Association may have when finalizing its annual work plan and budget ("Annual Work Plan and Budget").
- (c) The Recipient shall cause each of the Project Implementing Entities to adopt and carry out the activities included in their respective part of the Annual Work Plan and Budget for the following Fiscal Year. Annual Work Plans and Budgets may be revised during the Fiscal Year to which they related, with the prior written agreement of the Association.

C. Subsidiary Agreements.

- 1. To facilitate the carrying out of their Respective Part of the Project, the Recipient shall make such part of the proceeds of the Financing allocated from time to time to Categories 1(a), and 3 available to RISA under a subsidiary agreement between the Recipient and RISA (the "RISA Subsidiary Agreement") and such part of the proceeds of the Financing allocated from time to time to Category 1(b) and 2 available to BRD under a subsidiary agreement between the Recipient and BRD

(the “BRD Subsidiary Agreement”). Each Subsidiary Agreement shall have terms and conditions approved by the Association, which shall include:

- (a) terms and conditions of the financing extended under the Subsidiary Agreement;
 - (b) the obligation of the Project Implementing Entity to: (i) maintain a financial management system and prepare financial statements in accordance with consistently applied accounting standards acceptable to the Association, both in a manner adequate to reflect the operations, resources and expenditures related to its Respective Part of the Project; and (ii) have such financial statements audited by independent auditors acceptable to the Association, in accordance with consistently applied auditing standards acceptable to the Association, and promptly furnish the statements as so audited to the Recipient and the Association and make such statements publicly available in a timely fashion and in a manner acceptable to the Association;
 - (c) the obligation of the Project Implementing Entity to comply with all its obligations included in or referred to in its Project Agreement; and
 - (d) the right of the Recipient to take remedial actions against the Project Implementing Entity, in case the Project Implementing Entity shall have failed to comply with any of its obligations under the Subsidiary Agreement, which actions shall include the partial or total suspension and/or cancellation or refund of all or any part of the proceeds of the financing extended under the Subsidiary Agreement.
2. The Recipient shall exercise its rights under each of the Subsidiary Agreements in such a manner as to protect the interests of the Recipient and the Association and to accomplish the purposes of the Financing. Except as the Association shall otherwise agree, the Recipient shall not assign, amend, abrogate, or waive either of the Subsidiary Agreements or any of their provisions.

D. Sub-projects.

For the implementation of Part 1.1 (b) and 3.1 (d)(ii) of the Project, the Recipient shall cause the BRD to extend Financing Instruments to eligible Beneficiaries and ensure that BRD shall:

- (a) select eligible Beneficiaries that:
 - (i) comply with the eligibility criteria set forth in the BRD Project Implementational Manual; and

-12-

- (ii) For purpose of Part 3.1 (d)(ii) of the Project, are not in dispute with the Association or the Bank or on a list of companies declared ineligible by the Association or the Bank to receive benefits from any project supported by the Association or the Bank;
- (b) screen and select Sub-projects to be financed through Financing Instruments in accordance with the selection and eligibility criterion set forth in the BRD Project Implementational Manual. The following Sub-projects shall not be eligible for financing, as further set forth in the BRD Project Implementational Manual:
 - (i) any Sub-projects involving non-eligible expenditures (as such term is defined in the BRD Project Implementational Manual);
 - (ii) any Sub-projects affecting international waterways, natural habitats, disputed areas or indigenous peoples;
 - (iii) any Sub-projects involving the conversion or degradation of forest areas;
 - (iv) any Sub-projects involving the involuntary taking of land or involuntary resettlement, resulting in relocation or loss of shelter, loss of assets or access to assets, loss of income sources or means of livelihood, or involving the involuntary restriction of access to legally designated parks and protected areas; and
 - (v) any Sub-projects involving the construction or rehabilitation of dams; and
- (c) enter into the relevant Financial Instrument agreement with each eligible Beneficiary on terms and conditions set forth in the BRD Project Implementational Manual.

E. Performance-Based Grants (PFB Grant) under Parts 3.1 (b) and 3.2 (b) and PhD Scholarships under Part 3.2(c) of the Project

1. *General*

The Recipient shall cause RISA to administer PFB Grants and PhD Scholarships under Parts 3.1 (b), 3.2 (b) and 3.2 (c) of the Project to be awarded to PFB Beneficiaries and PhD Scholars on a competitive basis, against verified results, in accordance with procedures set forth in this Part 3 below and referred to in more detail in the RISA PIM.

2. *Eligibility Criteria for PFB Grants*

No proposed PFB Beneficiaries or PhD Scholars shall be eligible for financing under any of Part 3.1 (b), 3.2 (b) or 3.2 (c) of the Project unless, on the basis of an appraisal conducted in accordance with guidelines described in the RISA PIM, the Recipient through RISA shall have determined that the proposed PFB Beneficiaries and PhD Scholars satisfies the eligibility criteria listed in the RISA PIM.

3. *Terms and Conditions of PFB Grants and PhD Scholarships*

PFB Grants and PhD Scholarships shall be made available respectively pursuant to a PFB Grant Agreement and PhD Scholarship Agreement to be concluded between RISA and a PFB Beneficiaries or PhD Scholars (as applicable) under terms and conditions detailed in the RISA PIM, which shall include the following provisions:

- (a) the modalities for PFB and PhD Scholarship transfer of funds, including amount and periodic intervals of transfer of funds as well as verification procedures;
- (b) confirmation that payments shall be made on a non-reimbursable grant basis;
- (c) provisions for PFB Grants to the effect that:
 - (i) the PFB Beneficiary's right to the proceeds of the PFB Grant may be suspended or terminated and/or the PFB Beneficiary may be required to refund all or any part of the amount already paid, upon the PFB Beneficiary's failure to perform any of its obligations under the relevant PFB Grant Agreement; and
 - (ii) each PFB Beneficiary shall:
 - (A) implement their business plan with due diligence and efficiency and in accordance with sound technical, economic, financial, managerial, environmental and social standards and practices satisfactory to the Association, including in accordance with the provisions of the Anti-Corruption Guidelines and the Environmental and Social Standards, as applicable;
 - (B) procure the goods, works and services to be financed out of the proceeds of the PFB Grant in accordance with the provisions of this Agreement;
 - (C) maintain policies and procedures adequate to enable it to

-14-

monitor and evaluate in accordance with indicators acceptable to the Association, the progress of the business plan and the achievement of its objectives;

- (D) (1) maintain a financial management system and prepare financial statements in accordance with consistently applied accounting standards acceptable to the Association, both in a manner adequate to reflect the operations, resources and expenditures related to the PFB Grant; and (2) at the Association's or the Recipient's/RISA's request, have such financial statements audited by independent auditors acceptable to the Association, in accordance with consistently applied auditing standards acceptable to the Association, and promptly furnish the statements as so audited to Recipient and the Association;
- (E) enable the Recipient, RISA and/or the Association to inspect the implementation of the PFB Grant, its operation and any relevant records and documents; and
- (F) prepare and furnish to the Recipient through RISA, and the Association, all such information as the Recipient or the Association shall reasonably request relating to the foregoing; and

(d) provisions for PhD Scholarships to the effect that:

- (i) the description of the research to be undertaken, including outputs and performance targets to be achieved and the arrangements for monitoring, evaluating and implementation of the PhD proposal;
- (ii) the obligation of the PhD Scholar to maintain adequate records to reflect, in accordance with sound accounting practices, the expenditures relating to the PhD program they are enrolled in;
- (iii) the right of the Recipient, to: (A) inspect by itself, or jointly with the Association, if the Association shall so request, any relevant records and documents; and (B) suspend or terminate the right of the Beneficiary to use the proceeds of the PhD Scholarship upon failure by said PhD Scholar to perform any of its obligations under the PhD program they are enrolled in.

4. The Recipient shall, through RISA, exercise its rights and carry out its obligations under each PFB Grant Agreement in such manner as to protect the interests of the

Recipient and the Association and to accomplish the purposes of the Project, and, except as the Association shall otherwise agree, neither the Recipient nor RISA shall assign, amend, abrogate or waive any PFB Grant Agreement, or any provision thereof.

5. *Internal Verification*

No payments shall be made: (a) under Part 3.1 (b) or 3.2 (b) of the Project unless and until an internal verification has been carried out against the results achieved under said Parts of the Project; or (b) under Part 3.2 (c) of the Project unless and until internal verification has been carried out on the enrollment status and progress of the PhD Scholar in a relevant PhD program as detailed in the PIM.

F. Environmental and Social Standards.

1. The Recipient shall, and shall cause each Project Implementing Entity to, ensure that the Project is carried out in accordance with the Environmental and Social Standards, in a manner acceptable to the Association.
2. Without limitation upon paragraph 1 above, the Recipient shall, and shall cause each Project Implementing Entity to, ensure that the Project is implemented in accordance with the Environmental and Social Commitment Plan (“ESCP”), in a manner acceptable to the Association. To this end, the Recipient shall, and shall cause each Project Implementing Entity to, ensure that:
 - (a) the measures and actions specified in the ESCP are implemented with due diligence and efficiency, as provided in the ESCP;
 - (b) sufficient funds are available to cover the costs of implementing the ESCP;
 - (c) policies and procedures are maintained, and qualified and experienced staff in adequate numbers are retained to implement the ESCP, as provided in the ESCP; and
 - (d) the ESCP, or any provision thereof, is not amended, repealed, suspended, or waived, except as the Association shall otherwise agree in writing, as specified in the ESCP, and ensure that the revised ESCP is disclosed promptly thereafter.
3. Without limitation upon the provisions of paragraph 2 above, if sixty (60) days prior to the Closing Date, the Association determines that there are measures and actions specified in the ESCP which will not be completed by the Closing Date, the Recipient shall, and shall cause each Project Implementing Entity to: (a) not later than thirty (30) days before the Closing Date, prepare and present to the Association, an action plan satisfactory to the Association on the outstanding measures and actions, including a timetable and budget allocation for such

measures and actions (which action plan shall be deemed to be an amendment of the ESCP); and (b) thereafter, carry out said action plan in accordance with its terms and in a manner acceptable to the Association.

4. In case of any inconsistencies between the ESCP and the provisions of this Agreement, the provisions of this Agreement shall prevail.
5. The Recipient shall, and shall cause each Project Implementing Entity to, ensure that:
 - (a) all measures necessary are taken to collect, compile, and furnish to the Association through regular reports, with the frequency specified in the ESCP, and promptly in a separate report or reports, if so requested by the Association, information on the status of compliance with the ESCP and the environmental and social instruments referred to therein, all such reports in form and substance acceptable to the Association, setting out, *inter alia*: (i) the status of implementation of the ESCP; (ii) conditions, if any, which interfere or threaten to interfere with the implementation of the ESCP; and (iii) corrective and preventive measures taken or required to be taken to address such conditions; and
 - (b) the Association is promptly notified of any incident or accident related to or having an impact on the Project which has, or is likely to have, a significant adverse effect on the environment, the affected communities, the public or workers, in accordance with the ESCP, the environmental and social instruments referenced therein and the Environmental and Social Standards.
6. The Recipient shall, and shall cause each Project Implementing Entity to, establish, publicize, maintain and operate an accessible grievance mechanism, to receive and facilitate resolution of concerns and grievances of Project-affected people, and take all measures necessary and appropriate to resolve, or facilitate the resolution of, such concerns and grievances, in a manner acceptable to the Association.
7. The Recipient shall, and shall cause each Project Implementing Entity to, ensure that all bidding documents and contracts for civil works under the Project include the obligation of contractors, subcontractors and supervising entities to: (a) comply with the relevant aspects of ESCP and the environmental and social instruments referred to therein; and (b) adopt and enforce codes of conduct that should be provided to and signed by all workers, detailing measures to address environmental, social, health and safety risks, and the risks of sexual exploitation and abuse, sexual harassment and violence against children, all as applicable to such civil works commissioned or carried out pursuant to said contracts.

Section II. Project Monitoring, Reporting and Evaluation

The Recipient shall furnish to the Association each Project Report not later than forty-five (45) days after the end of each calendar semester, covering the calendar semester. Except as may otherwise be explicitly required or permitted under this Agreement or as may be explicitly requested by the Association, in sharing any information, report or document related to the activities described in Schedule 1 of this Agreement, the Recipient shall ensure that such information, report or document does not include Personal Data.

Section III. Withdrawal of the Proceeds of the Credit

A. General

Without limitation upon the provisions of Article II of the General Conditions and in accordance with the Disbursement and Financial Information Letter, the Recipient may withdraw the proceeds of the Credit to: (a) finance Eligible Expenditures; and (b) repay the Preparation Advance in the amount allocated and, if applicable, up to the percentage set forth against each Category in the following table:

Category	Amount of the Credit Allocated (expressed in EUR)	Percentage of Expenditures to be Financed (inclusive of Taxes)
(1) Goods, works, non-consulting services, consulting services, Training and Operating Costs and Performance Based Grants: (a) under Parts 1.1(a)(c)(d), 1.2, 1.3, 1.4; 2.1(a)(b)(c)(i)(d), 2.2, 2.3, 2.4; 3.1(a)(b)(c)(d)(i), 3.2 and 4.1 of the Project; and (b) under Part 4.2 of the Project	62,347,000 368,000	
(2) Goods, non-consulting services, consulting services, Capitalization, Operating costs, Training and Financing Instruments under Part 1.1(b), 3.1(d)(ii) of the Project	10,380,000	
(3) Goods, non-consulting services, consulting services, Training and Operating	9,818,000	

Costs under Part 2.1(c)(ii)(iii)(iv) and (v) of the Project		
(4) Refund of Preparation Advance	3,587,000	Amount payable pursuant to Section 2.07 (a) of the General Conditions
TOTAL AMOUNT	86,500,000	

B. Withdrawal Conditions; Withdrawal Period

1. Notwithstanding the provisions of Part A above, no withdrawal shall be made:
 - (a) for payments made prior to the Signature Date.
 - (b) under Category 2 unless and until BRD has:
 - (i) established a Project Implementing Unit with adequate resources and facilitation, and key staff holding such qualifications and under terms of reference acceptable to the Association;
 - (ii) appointed or recruited (as appropriate) to the Project Implementing Unit; (A) a coordinator; (B) a procurement specialist; (C) a financial management specialist; and (D) two environmental and social specialists, all with such qualifications and under terms of reference acceptable to the Association, and in accordance with the provisions of the Procurement Regulations;
 - (iii) prepared and adopted the BRD PIM referred to in Section I.B (1) of Schedule 2 to this Agreement, in accordance with the Financial Intermediary Framework assessment, and in a form and substance acceptable to the Association; and
 - (iv) complied with its environmental and social commitment with respect to ESS 9 (Financial Intermediaries) referred to under paragraph 9.1 of the ESCP; and
 - (c) under Category 3, unless and until the Recipient has enacted and published in the official gazette a modification of its law governing registration of the population and issuance of the national identity credentials incorporating the Principles on Identification, including data

-19-

protection requirements not already provided in the Personal Data Protection Law, in a manner acceptable to the Association.

2. The Closing Date is December 31, 2026.

SCHEDULE 3

Commitment-Linked Amortization Repayment Schedule

The following table sets forth the Principal Payment Dates of the Credit and the percentage of the total principal amount of the Credit payable on each Principal Payment Date (“Installment Share”).

Level Principal Repayments

Principal Payment Date	Installment Share
On each April 15 and October 15 Beginning April 15, 2027 through April 15, 2055,	1.72%
On October 15, 2055	1.96%

APPENDIX

Definitions

1. “Anti-Corruption Guidelines” means, for purposes of paragraph 5 of the Appendix to the General Conditions, the “Guidelines on Preventing and Combating Fraud and Corruption in Projects Financed by IBRD Loans and IDA Credits and Grants”, dated October 15, 2006 and revised in January 2011 and as of July 1, 2016.
2. “Asian Infrastructure Investment Bank” means a multilateral development bank established by a treaty whose purpose is to: (i) foster sustainable economic development, create wealth, and improve infrastructure connectivity in Asia by investing in infrastructure and other productive sectors; and (ii) promote regional cooperation and partnership in addressing development challenges by working in close collaboration with other multilateral and bilateral development institutions.
3. “BRD Legislation” means the BRD memorandum and articles of association approved by Resolution No. 03/2016/EOGM of the meeting of shareholders of the BRD dated September 19, 2016 and any relevant legislation of the Recipient that regulates the operations of BRD.
4. “BRD Project Agreement” means the Project Agreement entered into between the Association and RISA for the implementation of its Respective Part of the Project.
5. “BRD Project Implementation Manual” or “BRD PIM” means the BRD project implementation manual referred to in Section I.B (1) of schedule 2 and to be adopted in accordance with Section III.B.1.b(iii).
6. “BRD Subsidiary Agreement” means the Subsidiary Agreement to be entered into between the Recipient and BRD referred to in Section I.C of schedule 2.
7. “Category” means a category set forth in the table in Section III.A of Schedule 2 to this Agreement.
8. “Co-financier” means the Asian Infrastructure Investment Bank.
9. “Co-financing” means, for purposes of paragraph 14 of the Appendix to the General Conditions, an amount of USD 100 million to be provided by the Co-financier to assist in financing the Project.
10. “Co-financing Agreement” means the agreement to be entered into between the Recipient and the Co-financier providing for the Co-financing.
11. “Digital Ambassadors Program” means the Recipient’s flagship digital literacy scheme piloted to deliver basic digital skills training to 5 million Rwandans aged 15 years and above to reach its target of 60 percent digital literacy by 2024.

12. “Development Bank of Rwanda” or the acronym “BRD” means a public company, limited by shares, incorporated on March 23, 2012, registered at the Recipient's office of the registrar general with company code no. 100003547.
13. “Environmental and Social Commitment Plan” or “ESCP” means the environmental and social commitment plan for the Project, dated June 2021, as the same may be amended from time to time in accordance with the provisions thereof, which sets out the material measures and actions that the Recipient shall carry out or cause to be carried out to address the potential environmental and social risks and impacts of the Project, including the timeframes of the actions and measures, institutional, staffing, training, monitoring and reporting arrangements, and any environmental and social instruments to be prepared thereunder.
14. “Environmental and Social Standards” or “ESSs” means, collectively: (i) “Environmental and Social Standard 1: Assessment and Management of Environmental and Social Risks and Impacts”; (ii) “Environmental and Social Standard 2: Labor and Working Conditions”; (iii) “Environmental and Social Standard 3: Resource Efficiency and Pollution Prevention and Management”; (iv) “Environmental and Social Standard 4: Community Health and Safety”; (v) “Environmental and Social Standard 5: Land Acquisition, Restrictions on Land Use and Involuntary Resettlement”; (vi) “Environmental and Social Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources”; (vii) “Environmental and Social Standard 7: Indigenous Peoples/Sub-Saharan Historically Underserved Traditional Local Communities”; (viii) “Environmental and Social Standard 8: Cultural Heritage”; (ix) “Environmental and Social Standard 9: Financial Intermediaries”; (x) “Environmental and Social Standard 10: Stakeholder Engagement and Information Disclosure”; effective on October 1, 2018, as published by the Association.
15. “Financing Instruments” means the financing instruments to be developed by BRD for the implementation of Part 1.1(b) and 3.1(d) of the Project.
16. “Fiscal Year” means a period of twelve (12) consecutive months starting each year on July 1 and ending on the next June 30.
17. “General Conditions” means the “International Development Association General Conditions for IDA Financing, Investment Project Financing”, dated December 14, 2018 (revised on August 1, 2020 and April 1, 2021).
18. “ID” means identification.
19. “IT” means information technology.

20. “MINICT” or “Ministry of Information, Communication, Technology and Innovation” means the Recipient’s ministry in charge of information communication, technology, and innovation.
21. “MINEDUC” or “Ministry of Education” means the Recipient’s ministry in charge of education.
22. “MINALOC” or “Ministry of Local Government” means the Recipient’s ministry in charge of local government.
23. “MOH” or “Ministry of Health” means the Recipient’s ministry in charge of health.
24. “National ID Agency” or “NIDA” means the Recipient’s national ID agency established pursuant to Law No. 43/2011 of 30/10/21, published in the official gazette No 51 of 19/12/2011.
25. “National Cyber Security Authority” or “NCSA” means the Recipient’s cyber security authority established pursuant Law No 26/2017 of 31/05/2017, published in the official gazette No 27 of 03 July 2017.
26. “Operating Costs” means the reasonable incremental expenses arising under the Project, and based on the Annual Work Plan and Budget, and consisting of, audit fees, expenditures for office supplies, vehicle operation and maintenance, maintenance of equipment, bank fees, communication and insurance costs, internet service charges, media and advertising expenses, office administration costs, utilities, rental, consumables, accommodation, travel and *per diem*, and salaries of Project staff referred to in this Agreement or the Project Agreements or as otherwise agreed by the Association in writing, but excluding the salaries of the Recipient’s civil servants, meeting allowances, other sitting allowances, salary top ups and all honoraria.
27. “Performance Based Grants” or “PFB Grant” means the performance-based grants under Parts 3.1(b) and 3.2(b) of the Project.
28. “Personal Data” means any information relating to an identified or identifiable individual. An identifiable individual is one who can be identified by reasonable means, directly or indirectly, by reference to an attribute or combination of attributes within the data, or combination of the data with other available information. Attributes that can be used to identify an identifiable individual include, but are not limited to, name, identification number, location data, online identifier, metadata and factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of an individual.

29. “Personal Data Protection Law” means Law no. 58/2021 of October 13, 2021 relating to the protection of personal data and privacy, published in the Official Gazette Special no. of October 15, 2021.
30. “PFB Beneficiary” means recipients of Performance Based Grants.
31. “PhD” means Doctor of Philosophy.
32. “PhD Scholar” means the beneficiaries of PhD Scholarships.
33. “PhD Scholarships” means the education grants under Part 3.2(c) of the Project.
34. “PKI” means Public Key Infrastructure, which is a technology behind digital certificates.
35. “Preparation Advance” means the advance referred to in Section 2.07 (a) of the General Conditions, granted by the Association to the Recipient pursuant to the letter agreement signed on January 27, 2020.
36. “Principles on Identification” mean the Principles on Identification for Sustainable Development Towards the Digital Age (February 2021).
37. “Procurement Regulations” means, for purposes of paragraph 87 of the Appendix to the General Conditions, the “World Bank Procurement Regulations for IPF Borrowers”, dated November 2020.
38. “Project Agreement” means, individually, the RISA Project Agreement or the BRD Project Agreement, as the context may require, and “Project Agreements” means collectively, the RISA Project Agreement and the BRD Project Agreement.
39. “Project Implementation Manual” or “PIM” means, individually, the RISA Project Implementation Manual or the BRD Project Implementation Manual, as the context may require, and “Project Implementation Manuals” means collectively, the RISA Project Implementation Manual and the BRD Project Implementation Manual.
40. “Project Implementing Unit” or “PIU” means the unit at BRD referred to in Section I.A.4(b) of Schedule 2 to this Agreement and established in accordance with Section 1.A.2 of the Schedule to the BRD Project Agreement
41. “Project Implementing Entity” means, individually, RISA or BRD, as the context may require, and “Project Implementing Entities” means, collectively, RISA and BRD.
42. “RISA” or “Rwanda Information Society Authority” means a government institution established in 2017, governed by law No. 02/2017 of 18/02/2017.

43. “RISA Legislation” means Law no. 02/2017 of 18/2/2017, establishing the Rwanda Information Society Authority and determining its mission, organization, and function, official gazette no. 10 of 06/03/2017 and any other relevant legislation of the Recipient that regulates the operations of RISA.
44. “RISA Project Agreement” means the Project Agreement entered into between the Association and RISA for the implementation of its Respective Part of the Project.
45. “RISA Project Implementation Manual” or “RISA PIM” means the PIM for the implementation of RISA’s Respective Part of the Project referred to in Section I.B (1)(b) of Schedule 2 to this Agreement and to be adopted in accordance with Section 5.01(b) of this Agreement.
46. “RISA Subsidiary Agreement” means the Subsidiary agreement to be entered into between the Recipient and RISA in accordance with Section I.C of Schedule 2 to this Agreement.
47. “RURA” means Rwanda Utilities Regulatory Authority.
48. “Rwanda Coding Academy” or “RCA” means the hybrid general education and Technical and Vocational Education and Training program managed in partnership with the MINICT, MINEDUC, and Rwanda Polytechnic that trains students in software programming and coding.
49. “Rwanda Development Board” or “RDB” means the Recipient’s development board established to *inter alia* foster economic development in Rwanda by enabling private sector growth, or any successor entity thereto.
50. “Rwanda Computer Security Incident Response Team” or the acronym “Rw-CSIRT” means the team operating under the auspice of the NCSA that acts as a national point of contact for the coordination of cybersecurity incident handling activities.
51. “Signature Date” means the later of the two dates on which the Recipient and the Association signed this Agreement and such definition applies to all references to “the date of the Financing Agreement” in the General Conditions.
52. “Single Project Implementing Unit” or “SPIU” means the unit at RISA, referred to in Section I.A.3(b) of Schedule 2 to this Agreement and established in accordance with Section 1.A.2 of the Schedule to the RISA Project Agreement.
53. “Sub-Project” means the device access and early-stage finance initiatives under Parts 1.1(b) and 3.1(d) of the Project.

54. “Subsidiary Agreement” means, individually, the RISA Subsidiary Agreement or the BRD Subsidiary Agreement, as the context may require, and “Subsidiary Agreements” means collectively, the RISA Subsidiary Agreement or the BRD Subsidiary Agreement.
55. “Training” means the reasonable cost of training under the Project, as approved by the Association and included in the Annual Work Plan and Budget, including costs associated with seminars, workshops, conference and study tours, travel and subsistence costs for training participants, services of trainers, rental of training facilities, preparation and reproduction of training materials and other activities directly related to course preparation and implementation.

<p>Bibonywe kugira ngo bishyirwe ku mugereka w'Itegeko n° 003/2022 ryo ku wa 17/02/2022 ryemera kwemeza burundu Amasezerano y'inguzanyo hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere, yerekeranye n'inguzanyo ingana na miliyoni mirongo inani n'esheshatu n'ibihumbi magana atanu z'Amayero (86.500.000 EUR) igenewe umushinga wo kwihutisha imikoreshereze y'ikoranabuhanga, yashyiriweho umukono i Kigali mu Rwanda, ku wa 07 Ukuboza 2021</p>	<p>Seen to be annexed to Law n° 003/2022 of 17/02/2022 approving the ratification of the Financing Agreement between the Republic of Rwanda and the International Development Association, relating to the credit of eighty-six million five hundred thousand Euros (EUR 86,500,000) for digital acceleration project, signed at Kigali, Rwanda, on 07 December 2021</p>	<p>Vu pour être annexé à la Loi n° 003/2022 du 17/02/2022 approuvant la ratification de l'Accord de financement entre la République du Rwanda et l'Association Internationale de Développement, relatif au crédit de quatre-vingt-six millions cinq cent mille Euros (86.500.000 EUR) pour le projet d'accélération numérique, signé à Kigali, au Rwanda, le 07 décembre 2021</p>
--	---	--

Kigali, 17/02/2022

(sé)

KAGAME Paul
Perezida wa Repubulika
President of the Republic
Président de la République

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

**Bibonywe kandi bishyizweho Ikirango cya Repubulika:
Seen and sealed with the Seal of the Republic:
Vu et scellé du Sceau de la République :**

(sé)

Dr UGIRASHEBUJA Emmanuel
Minisitiri w'Ubutabera akaba n'Intumwa Nkuru ya Leta
Minister of Justice and Attorney General
Ministre de la Justice et Garde des Sceaux

<p>ITEGEKO N° 004/2022 RYO KU WA 17/02/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO HAGATI YA GUVERINOMA YA REPUBULIKA Y’U RWANDA NA GUVERINOMA YA REPUBULIKA YA RUBANDA Y’UBUSHINWA YO GUCA BURUNDU GUSORESHA KABIRI KU BYEREKEYE IMISORO KU MUSARURO N’IKUMIRA RY’INYEREZWA RY’UMUSORO NO KUTISHYURA UMUSORO, YASHYIRIWEHO UMUKONO I KIGALI, MU RWANDA KU WA 07 UKUBOZA 2021</p> <p style="text-align: center;"><u>ISHAKIRO</u></p> <p><u>Ingingo ya mbere:</u> Kwemera kwemeza burundu</p> <p><u>Ingingo ya 2:</u> Itegurwa, isuzumwa n’itorwa by’iri tegeko</p> <p><u>Ingingo ya 3:</u> Igihe iri tegeko ritangira gukurikizwa</p>	<p>LAW N° 004/2022 OF 17/02/2022 APPROVING THE RATIFICATION OF THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND THE GOVERNMENT OF THE PEOPLE’S REPUBLIC OF CHINA FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX EVASION AND AVOIDANCE, SIGNED IN KIGALI, RWANDA ON 07 DECEMBER 2021</p> <p style="text-align: center;"><u>TABLE OF CONTENTS</u></p> <p><u>Article One:</u> Approval for ratification</p> <p><u>Article 2:</u> Drafting, consideration and adoption of this Law</p> <p><u>Article 3:</u> Commencement</p>	<p>LOI N° 004/2022 DU 17/02/2022 APPROUVANT LA RATIFICATION DE L’ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DU RWANDA ET LE GOUVERNEMENT DE LA RÉPUBLIQUE POPULAIRE DE CHINE POUR L’ÉLIMINATION DE LA DOUBLE IMPOSITION EN MATIÈRE D’IMPÔTS SUR LE REVENU ET LA PRÉVENTION DE LA FRAUDE ET L’ÉVASION FISCALE SIGNÉ À KIGALI, AU RWANDA LE 07 DÉCEMBRE 2021</p> <p style="text-align: center;"><u>TABLE DES MATIÈRES</u></p> <p><u>Article premier:</u> Approbation pour ratification</p> <p><u>Article 2:</u> Initiation, examen et adoption de la présente loi</p> <p><u>Article 3:</u> Entrée en vigueur</p>
---	---	--

<p>ITEGEKO N° 004/2022 RYO KU WA 17/02/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO HAGATI YA GUVERINOMA YA REPUBULIKA Y’U RWANDA NA GUVERINOMA YA REPUBULIKA YA RUBANDA Y’UBUSHINWA YO GUCA BURUNDU GUSORESHA KABIRI KU BYEREKEYE IMISORO KU MUSARURO N’IKUMIRA RY’INYEREZWA RY’UMUSORO NO KUTISHYURA UMUSORO, YASHYIRIWEHO UMUKONO I KIGALI, MU RWANDA KU WA 07 UKUBOZA 2021</p> <p>Twebwe, KAGAME Paul, Perezida wa Repubulika;</p> <p>INTEKO ISHINGA AMATEGEKO YEMEJE, NONE NATWE DUHAMIJE, DUTANGAJE ITEGEKO RITEYE RITYA KANDI DUTEGETSE KO RITANGAZWA MU IGAZETI YA LETA YA REPUBULIKA Y’U RWANDA</p> <p>INTEKO ISHINGA AMATEGEKO:</p>	<p>LAW N° 004/2022 OF 17/02/2022 APPROVING THE RATIFICATION OF THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND THE GOVERNMENT OF THE PEOPLE’S REPUBLIC OF CHINA FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX EVASION AND AVOIDANCE, SIGNED IN KIGALI, RWANDA ON 07 DECEMBER 2021</p> <p>We, KAGAME Paul, President of the Republic;</p> <p>THE PARLIAMENT HAS ADOPTED AND WE SANCTION, PROMULGATE THE FOLLOWING LAW AND ORDER IT BE PUBLISHED IN THE OFFICIAL GAZETTE OF THE REPUBLIC OF RWANDA</p> <p>THE PARLIAMENT:</p>	<p>LOI N° 004/2022 DU 17/02/2022 APPROUVANT LA RATIFICATION DE L’ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DU RWANDA ET LE GOUVERNEMENT DE LA RÉPUBLIQUE POPULAIRE DE CHINE POUR L’ÉLIMINATION DE LA DOUBLE IMPOSITION EN MATIÈRE D’IMPÔTS SUR LE REVENU ET LA PRÉVENTION DE LA FRAUDE ET L’ÉVASION FISCALE SIGNÉ À KIGALI, AU RWANDA LE 07 DÉCEMBRE 2021</p> <p>Nous, KAGAME Paul, Président de la République ;</p> <p>LE PARLEMENT A ADOPTÉ, ET NOUS SANCTIONNONS, PROMULGUONS LA LOI DONT LA TENEUR SUIT ET ORDONNONS QU’ELLE SOIT PUBLIÉE AU JOURNAL OFFICIEL DE LA RÉPUBLIQUE DU RWANDA</p> <p>LE PARLEMENT :</p>
---	---	--

<p>Umutwe w'Abadepite, mu nama yawo yo ku wa 13 Mutarama 2022;</p> <p>Ishingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 64, iya 69, iya 70, iya 88, iya 90, iya 91, iya 93, iya 106, iya 120, iya 122, iya 164, iya 167, iya 168 n'iya 176;</p> <p>Imaze gusuzuma Amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Repubulika ya Rubanda y'Ubushinwa yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'ikumira ry'inerezwa ry'umusoro no kutishyura umusoro, yashyiriweho umukono i Kigali mu Rwanda ku wa 07 Ukuboza 2021;</p> <p>YEMEJE:</p> <p><u>Ingingo ya mbere: Kwemera meza burundu</u></p> <p>Amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Repubulika ya Rubanda y'Ubushinwa yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'ikumira ry'inerezwa ry'umusoro no kutishyura</p>	<p>The Chamber of Deputies, in its sitting of 13 January 2022;</p> <p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 64, 69, 70, 88, 90, 91, 93, 106, 120, 122, 164, 167, 168 and 176;</p> <p>After consideration of the Agreement between the Government of the Republic of Rwanda and the Government of the People's Republic of China for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance, signed at Kigali, Rwanda on 07 December 2021;</p> <p>ADOPTS:</p> <p><u>Article one: Approval for ratification</u></p> <p>The Agreement between the Government of the Republic of Rwanda and the Government of the People's Republic of China for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance, signed at Kigali,</p>	<p>La Chambre des Députés, en sa séance du 13 janvier 2022 ;</p> <p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 64, 69, 70, 88, 90, 91, 93, 106, 120, 122, 164, 167, 168 et 176 ;</p> <p>Après examen de l'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement de la République Populaire de Chine pour l'élimination de la double imposition en matière d'impôt sur le revenu et la prévention de la fraude et l'évasion fiscale signé à Kigali, au Rwanda le 07 décembre 2021;</p> <p>ADOPTE :</p> <p><u>Article premier: Approbation pour ratification</u></p> <p>L'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement de la République Populaire de Chine pour l'élimination de la double imposition en matière d'impôt sur le revenu et la prévention de la fraude et l'évasion fiscale signé à Kigali, au</p>
---	---	--

<p>umusoro, yashyiriweho umukono i Kigali mu Rwanda ku wa 07 Ukuboza 2021, ari ku mugereka, yemerewe kwemezwa burundu.</p> <p><u>Ingingo ya 2:</u> Itegurwa, isuzumwa n’itorwa by’iri tegeko</p> <p>Iri tegeko ryateguwe mu rurimi rw’Icyongereza, risuzumwa kandi ritorwa mu rurimi rw’Ikinyarwanda.</p> <p><u>Ingingo ya 3:</u> Igihe iri tegeko ritangira gukurikizwa</p> <p>Iri tegeko ritangira gukurikizwa ku munsu ritangarijweho mu Igazeti ya Leta ya Repubulika y’u Rwanda.</p>	<p>Rwanda on 07 December 2021, in annex, is approved for ratification.</p> <p><u>Article 2:</u> Drafting, consideration and adoption of this Law</p> <p>This Law was drafted in English, considered and adopted in Ikinyarwanda.</p> <p><u>Article 3:</u> Commencement</p> <p>This Law comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p>Rwanda le 07 décembre 2021, en annexe, est approuvé pour ratification.</p> <p><u>Article 2:</u> Initiation, examen et adoption de la présente loi</p> <p>La présente loi a été initiée en anglais, examinée et adoptée en Ikinyarwanda.</p> <p><u>Article 3:</u> Entrée en vigueur</p> <p>La présente loi entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>
---	---	---

Kigali, 17/02/2022

(sé)

KAGAME Paul
Perezida wa Repubulika
President of the Republic
Président de la République

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

**Bibonywe kandi bishyizweho Ikirango cya Repubulika:
Seen and sealed with the Seal of the Republic:
Vu et scellé du Sceau de la République :**

(sé)

Dr UGIRASHEBUJA Emmanuel
Minisitiri w'Ubutabera akaba n'Intumwa Nkuru ya Leta
Minister of Justice and Attorney General
Ministre de la Justice et Garde des Sceaux

<p>UMUGEREKA W'ITEGEKO N° 004/2022 RYO KU WA 17/02/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO HAGATI YA GUVERINOMA YA REPUBULIKA Y'U RWANDA NA GUVERINOMA YA REPUBULIKA YA RUBANDA Y'UBUSHINWA YO GUCA BURUNDU GUSORESHA KABIRI KU BYEREKEYE IMISORO KU MUSARURO N'IKUMIRA RY'INYEREZWA RY'UMUSORO NO KUTISHYURA UMUSORO, YASHYIRIWEHO UMUKONO I KIGALI, MU RWANDA KU WA 07 UKUBOZA 2021</p>	<p>ANNEX TO LAW N° 004/2022 OF 17/02/2022 APPROVING THE RATIFICATION OF THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX EVASION AND AVOIDANCE, SIGNED IN KIGALI, RWANDA ON 07 DECEMBER 2021</p>	<p>ANNEXE À LA LOI N° 004/2022 DU 17/02/2022 APPROUVANT LA RATIFICATION DE L'ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DU RWANDA ET LE GOUVERNEMENT DE LA RÉPUBLIQUE POPULAIRE DE CHINE POUR L'ÉLIMINATION DE LA DOUBLE IMPOSITION EN MATIÈRE D'IMPÔTS SUR LE REVENU ET LA PRÉVENTION DE LA FRAUDE ET L'ÉVASION FISCALE SIGNÉ À KIGALI, AU RWANDA LE 07 DÉCEMBRE 2021</p>
---	---	--

**AGREEMENT
BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF RWANDA
AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA
FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES
ON INCOME AND THE PREVENTION OF TAX EVASION AND AVOIDANCE**

The Government of the Republic of Rwanda and the Government of the People's Republic of China,

Desiring to further develop their economic relationship and to enhance their cooperation in tax matters,

Intending to conclude an Agreement for the elimination of double taxation with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third States),

Have agreed as follows:

**ARTICLE 1
PERSONS COVERED**

1. This Agreement shall apply to persons who are residents of one or both of the Contracting States.
2. For the purposes of this Agreement, income derived by or through an entity or arrangement that is treated as wholly or partly fiscally transparent under the tax law of either Contracting State shall be considered to be income of a resident of a Contracting State but only to the extent that the income is treated, for purposes of taxation by that State, as the income of a resident of that State.
3. This Agreement shall not affect the taxation, by a Contracting State, of its residents except with respect to the benefits granted under paragraph 2 of Article 9 and Articles 18, 19, 20, 22, 23, 24 and 27.

**ARTICLE 2
TAXES COVERED**

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises.

3. The existing taxes to which the Agreement shall apply are in particular:

a) in China:

- (i) the individual income tax;
- (ii) the enterprise income tax;

(hereinafter referred to as "Chinese tax");

b) in Rwanda:

- (i) personal income tax;
- (ii) corporate income tax;

(hereinafter referred to as "Rwandan tax").

4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes which have been made in their taxation laws.

ARTICLE 3 GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:

a) the term "China" means the People's Republic of China; when used in geographical sense, means all the territory of the People's Republic of China, including its land territory, internal waters, territorial sea and territorial airspace, and any area beyond its territorial sea, within which the People's Republic of China has sovereign rights or may exercise jurisdiction in accordance with international law and its internal law, to which the Chinese laws relating to taxation apply;

b) the term "Rwanda" means the Republic of Rwanda and when used in geographical sense, includes all the territory, lakes and any other area in the lakes and the air within which Rwanda may exercise sovereign rights or jurisdiction in accordance with international law;

c) the term "person" includes an individual, a company and any other body of persons;

d) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;

e) the term "enterprise" applies to the carrying on of any business;

f) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean, respectively, an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

g) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

h) the term “competent authority” means, in the case of China, the State Taxation Administration or its authorized representative, and in the case of Rwanda, the Minister in charge of Finance or his authorized representative;

i) the term “national”, in relation to a Contracting State, means:

(i) any individual possessing the nationality of a Contracting State; and

(ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State.

2. As regards the application of the Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has at that time under the law of that State for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

ARTICLE 4 RESIDENT

1. For the purposes of this Agreement, the term “resident of a Contracting State” means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of incorporation, place of effective management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

a) he shall be deemed to be a resident only of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the State with which his personal and economic relations are closer (centre of vital interests);

b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident only of the State in which he has an habitual abode;

c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident only of the State of which he is a national;

d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, the competent authorities of the Contracting States shall endeavour to determine by mutual agreement the Contracting State of which such person shall be deemed to be a resident for the purposes of the Agreement, having regard to its place of

effective management, the place where it is incorporated or otherwise constituted and any other relevant factors. In the absence of such agreement, such person shall not be entitled to any relief or exemption from tax provided by this Agreement except to the extent and in such manner as may be agreed upon by the competent authorities of the Contracting States.

ARTICLE 5 PERMANENT ESTABLISHMENT

1. For the purposes of this Agreement, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. The term "permanent establishment" includes especially:

- a) a place of management;
- b) a branch;
- c) an office;
- d) a factory;
- e) a workshop;
- f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources;
- g) a warehouse in relation to a person providing storage facilities for others; and
- h) a farm, plantation or other place where agricultural, forestry or related activities are carried on.

3. The term "permanent establishment" shall be deemed to include:

- a) a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than 6 months in any twelve-month period commencing or ending in the fiscal year concerned;
- b) activities carried on by an enterprise in a Contracting State for a period or periods aggregating more than 183 days within any twelve-month period commencing or ending in the fiscal year concerned which consist of, or which are connected with, the exploration for or exploitation of natural resources situated in that State.

4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:

- a) the use of facilities solely for the purpose of storage or display of goods or merchandise belonging to the enterprise;
- b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage or display;
- c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
- d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise;

e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any activity not listed in subparagraphs a) to d), provided that this activity has a preparatory or auxiliary character; or

f) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs a) to e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

5. Notwithstanding the provisions of paragraphs 1 and 2, where a person — other than an agent of an independent status to whom paragraph 6 applies — is acting in a Contracting State on behalf of an enterprise of the other Contracting State and has, and habitually exercises, in that Contracting State an authority to conclude contracts, or habitually plays the principal role leading to the conclusion of contracts that are routinely concluded without material modification by the enterprise, and these contracts are in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that Contracting State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.

6. An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.

7. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

ARTICLE 6 INCOME FROM IMMOVABLE PROPERTY

1. Income derived by a resident of a Contracting State from immovable property (including income from agriculture or forestry) situated in the other Contracting State may be taxed in that other State.

2. The term “immovable property” shall have the meaning which it has under the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or use in any other form of immovable property.

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable

property of an enterprise.

ARTICLE 7 BUSINESS PROFITS

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other State, but only so much of them as is attributable to that permanent establishment.

2. Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere. However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise by way of interest on moneys lent to the head office of the enterprise or any of its other offices.

4. In so far as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article.

5. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

6. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

7. Where profits include items of income which are dealt with separately in other Articles of

this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

ARTICLE 8 SHIPPING AND AIR TRANSPORT

1. Profits from the operation of ships or aircraft in international traffic by an enterprise of a Contracting State shall be taxable only in that Contracting State.

2. For the purposes of this Article, profits from the operation of ships or aircraft in international traffic shall include:

- a) profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic,
- b) profits derived from the use or rental of containers or other related equipment;

where such rental, or such use or rental, as the case may be, is incidental to the operation of ships or aircraft in international traffic.

3. The provisions of paragraph 1 shall also apply to profits from the participation in a pool, a joint business or an international operating agency.

ARTICLE 9 ASSOCIATED ENTERPRISES

1. Where

- a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or
- b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. Where a Contracting State includes in the profits of an enterprise of that State — and taxes accordingly — profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Agreement and the competent authorities of the Contracting States shall, if necessary, consult each other.

ARTICLE 10

DIVIDENDS

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other State.

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the beneficial owner of the dividends is a resident of the other Contracting State, the tax so charged shall not exceed 7.5 per cent of the gross amount of the dividends.

This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term "dividends" as used in this Article means income from shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident through a permanent establishment situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

5. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other State may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other State or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment situated in that other State, nor subject the company's undistributed profits to a tax on the company's undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

ARTICLE 11 INTEREST

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. However, such interest may also be taxed in the Contracting State in which it arises and according to the laws of that State, but if the beneficial owner of the interest is a resident of the other Contracting State, the tax so charged shall not exceed 8 per cent of the gross amount of the interest.

3. Notwithstanding the provisions of paragraph 2, interest arising in a Contracting State shall be exempt from tax in that State if it is derived by the Government of the other Contracting State or a political subdivision or a local authority thereof, the Central Bank of the other Contracting State or any institution directly or indirectly wholly owned by the Government of the other Contracting State or a political subdivision or a local authority thereof.

4. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article.

5. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

6. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment, then such interest shall be deemed to arise in the State in which the permanent establishment is situated.

7. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the interest, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

ARTICLE 12 ROYALTIES

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. However, such royalties may also be taxed in the Contracting State in which they arise and according to the laws of that State, but if the beneficial owner of the royalties is a resident of the other Contracting State, the tax so charged shall not exceed 10 per cent of the gross amount of the royalties.

3. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films, or films or tapes for broadcasting, any patent, trademark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise through a permanent establishment situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

5. Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment is situated.

6. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

ARTICLE 13 FEES FOR TECHNICAL SERVICES

1. Fees for technical services arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. However, subject to the provisions of Articles 8, 16 and 17, fees for technical services arising in a Contracting State may also be taxed in that State according to the laws of that State, but if the beneficial owner of the fees is a resident of the other Contracting State, the tax so charged shall not exceed 10 per cent of the gross amount of the technical fees.

3. The term "fees for technical services" as used in this Article means any payment in consideration for any service of a managerial, technical or consultancy nature, unless the payment is made:

- (a) to an employee of the person making the payment;
- (b) for teaching in an educational institution or for teaching by an educational institution; or
- (c) by an individual for services for the personal use of an individual.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the technical fees, being a resident of a Contracting State, carries on business in the other Contracting State in which the fees for technical services arise, through a permanent establishment situated therein and the fees for technical services are effectively connected with such permanent establishment. In such case, the provisions of Article 7 shall apply.

5. For the purposes of this Article, subject to paragraph 6, fees for technical services shall be deemed to arise in a Contracting State if the payer is a resident of that State or if the person paying the fees, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment in connection with which the obligations to pay the fees was incurred, and such fees are borne by the permanent establishment.

6. For the purposes of this Article, fees for technical services shall be deemed not to arise in a Contracting State if the payer is a resident of that State and carries on business in the other

Contracting State or a third State through a permanent establishment situated in that other State or the third State and such fees are borne by that permanent establishment.

7. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the fees for technical services paid exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

ARTICLE 14 CAPITAL GAINS

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other State.

2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise), may be taxed in that other State.

3. Gains from the alienation of ships or aircraft operated in international traffic by an enterprise of a Contracting State, or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in that Contracting State.

4. Gains derived by a resident of a Contracting State from the alienation of shares deriving more than 50 per cent of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State.

5. Gains, other than those to which paragraph 4 applies, derived by a resident of a Contracting State from the alienation of shares of a company which is a resident of the other Contracting State, may be taxed in that other Contracting State if the alienator, at any time during the 365 days preceding such alienation, held directly or indirectly at least 25 per cent of the capital of that company.

6. Gains from the alienation of any property, other than that referred to in paragraphs 1 to 5, shall be taxable only in the Contracting State of which the alienator is a resident.

ARTICLE 15 INCOME FROM EMPLOYMENT

1. Subject to the provisions of Articles 16, 18 and 19, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

- a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in any twelve month period commencing or ending in the fiscal year concerned, and
- b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State, and
- c) the remuneration is not borne by a permanent establishment which the employer has in the other State.

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting State, may be taxed in that Contracting State.

ARTICLE 16 DIRECTORS' FEES

Directors' fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other State.

ARTICLE 17 ENTERTAINERS AND SPORTSPERSONS

1. Notwithstanding the provisions of Article 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsperson, from his personal activities as such exercised in the other Contracting State, may be taxed in that other State.

2. Where income in respect of personal activities exercised by an entertainer or a sportsperson in his capacity as such accrues not to the entertainer or sportsperson himself but to another person, that income may, notwithstanding the provisions of Articles 7 and 15, be taxed in the Contracting State in which the activities of the entertainer or sportsperson are exercised.

3. Notwithstanding the provisions of paragraphs 1 and 2, income derived from such activities as are referred to in paragraph 1 performed under a cultural agreement or arrangement between the Contracting States shall be exempt from tax in the Contracting State in which the activities are exercised if the visit to that State is wholly or substantially supported by public or government funds of either Contracting State.

ARTICLE 18 PENSIONS

1. Subject to the provisions of paragraph 2 of Article 19, pensions and other similar remuneration paid to a resident of a Contracting State in consideration of past employment shall be taxable only in that State. However such pensions and other similar remuneration may also be taxed in the other contracting State if they arise in that State.

2. Notwithstanding the provisions of paragraph 1, pensions paid and other similar payments made under a public scheme of the social security system of a Contracting State, a political subdivision or a local authority thereof shall be taxable only in that State.

3. Notwithstanding any provision of this Agreement, pension and other similar remuneration paid to a resident of a Contracting State in consideration of past employment exercised in the other Contracting State shall be exempt from tax in the first-mentioned State if that pension or other similar remuneration would be exempt from tax in the other State if the recipient were a resident of that other State.

ARTICLE 19 GOVERNMENT SERVICE

1. a) Salaries, wages and other similar remuneration, other than a pension, paid by the Government of a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to the Government of that State or subdivision or authority, shall be taxable only in that State.

b) However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State who:

(i) is a national of that State; or

(ii) did not become a resident of that State solely for the purpose of rendering the services.

2. a) Pensions and other similar remuneration paid by, or out of funds created by, a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to the Government of that State or subdivision or authority shall be taxable only in that State.

b) However, such pensions and other similar remuneration shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that State.

3. The provisions of Articles 15, 16, 17 and 18 shall apply to salaries, wages, pensions, and other similar remuneration in respect of services rendered in connection with a business carried on by the Government of a Contracting State or a political subdivision or a local authority thereof.

ARTICLE 20 STUDENTS

Payments which a student or business apprentice who is or was immediately before visiting a

Contracting State a resident of the other Contracting State and who is present in the first-mentioned State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that State, provided that such payments arise from sources outside that State.

ARTICLE 21 OTHER INCOME

1. Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Agreement shall be taxable only in that State.
2. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.
3. Notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting State not dealt with in the foregoing Articles of the Agreement and arising in the other Contracting State may also be taxed in that other State.

ARTICLE 22 METHODS FOR ELIMINATION OF DOUBLE TAXATION

1. In China, in accordance with the provisions of the law of China, double taxation shall be eliminated as follows:
 - a) Where a resident of China derives income from Rwanda, the amount of tax paid on that income in Rwanda in accordance with the provisions of this Agreement (except to the extent that these provisions allow taxation by Rwanda solely because the income is also income derived by a resident of Rwanda) may be credited against the Chinese tax imposed on that resident. The amount of the credit, however, shall not exceed the amount of the Chinese tax on that income computed in accordance with the taxation laws and regulations of China.
 - b) Where the income derived from Rwanda is dividend paid by a company which is a resident of Rwanda to a company which is a resident of China and which owns not less than 20 per cent of the shares of the company paying the dividend, the credit shall take into account the tax paid to Rwanda by the company paying the dividend in respect of its income.

2. In Rwanda, double taxation shall be eliminated as follows:

Chinese tax paid by a resident of Rwanda in respect of income taxable in China, in accordance with the provisions of this Agreement, shall be deducted from taxes due in accordance with Rwandan Tax Law (which shall not affect the general principle hereof). Such deduction shall not, however, exceed the tax payable in Rwanda that would otherwise be payable on the

income taxable in China.

3. For the purposes of this Article, tax paid in either of the Contracting States shall be deemed to include the amount of tax which would have been paid if the tax had not been exempted or reduced in accordance with the relevant incentives designed to promote economic development in the domestic laws or connected regulations of that State. The provisions of this paragraph shall be effective for a period of 10 years starting from the entry into force of this Agreement. However, the period may be extended by mutual agreement of the competent authorities of the Contracting States.

ARTICLE 23 NON-DISCRIMINATION

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances, in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 1, also apply to persons who are not residents of one or both of the Contracting States.

2. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favorably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities. This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

3. Except where the provisions of paragraph 1 of Article 9, paragraph 7 of Article 11, paragraph 6 of Article 12, or paragraph 7 of Article 13 apply, interest, royalties, fees for technical services and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned State.

4. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned State are or may be subjected.

5. The provisions of the Article shall, notwithstanding the provisions of Article 2, apply to taxes of every kind and description.

ARTICLE 24 MUTUAL AGREEMENT PROCEDURE

1. Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic law of those States, present his case to

the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 23, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement.

2. The competent authority shall endeavor, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.

3. The competent authorities of the Contracting States shall endeavor to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Agreement. They may also consult together for the elimination of double taxation in cases not provided for in the Agreement.

4. The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of paragraphs 2 and 3. When it seems advisable for reaching an agreement, representatives of the competent authorities of the Contracting States may meet together for an oral exchange of opinions.

ARTICLE 25 EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

- a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be

contrary to public policy (*ordre public*).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

ARTICLE 26 ENTITLEMENT TO BENEFITS

Notwithstanding the other provisions of this Agreement, a benefit under this Agreement shall not be granted in respect of an item of income if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of this Agreement.

ARTICLE 27 MEMBERS OF DIPLOMATIC MISSIONS AND CONSULAR POSTS

Nothing in this Agreement shall affect the fiscal privileges of members of diplomatic missions or consular posts under the general rules of international law or under the provisions of special agreements.

ARTICLE 28 ENTRY INTO FORCE

Both Contracting States shall notify each other through diplomatic channels that they have completed the internal legal procedures necessary for the entry into force of this Agreement. This Agreement shall enter into force on the thirtieth day upon the receipt of the latter notification. This Agreement shall be applicable in respect of income derived during the taxable years beginning on or after the first day of January next following that in which this Agreement enters into force.

ARTICLE 29 TERMINATION

This Agreement shall continue in effect indefinitely but either of the Contracting States may, on or before the thirtieth day of June in any calendar year beginning after the expiration of a period of five years from the date of its entry into force, give written notice of termination to the other Contracting State through diplomatic channels. In such event this Agreement shall cease to have effect as respects income derived during the taxable years beginning on or after

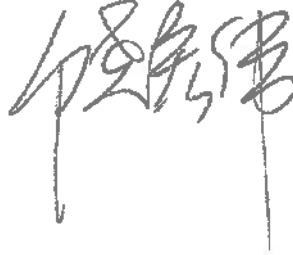
the first day of January in the calendar year next following that in which the notice of termination is given.

IN WITNESS whereof the undersigned, duly authorized thereto, have signed this Agreement.

Done at Kigali on the 7th day of December, 2021, in duplicate in the French, Chinese and English languages, all texts being equally authentic. In case of divergence in interpretation, the English text shall prevail.


For the Government of
the Republic of Rwanda

For the Government of
the People's Republic of China



PROTOCOL

At the signing of the Agreement between the Government of the Republic of Rwanda and the Government of the People's Republic of China for the Elimination of Double Taxation With Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance (hereinafter referred to as "the Agreement"), both sides have agreed upon the following provisions, which shall form an integral part of the Agreement:

1. With reference to Article 5,

For the sole purpose of determining whether the period or periods referred to in paragraph 3 a) and b) have been exceeded,

- a) where an enterprise of a Contracting State carries on activities referred to in paragraph 3 a) and b) in the other Contracting State, and these activities are carried on during one or more periods of time that, in the aggregate, exceed 30 days without exceeding the periods referred to in paragraph 3 a) and b), and
- b) connected activities are carried on at the same building site or construction, assembly or installation project, place of exploration for or exploitation of natural resources, during different periods of time, each exceeding 30 days, by one or more enterprises closely related to the first-mentioned enterprise,

these different periods of time shall be added to the period or periods of time during which the first-mentioned enterprise has carried on such activities.

2. With reference to paragraph 1 of Article 7,

In the determination of the profits of a building site or construction, assembly or installation project there shall be attributed to that permanent establishment in the Contracting State in which the permanent establishment is situated only the profits resulting from the activities of the permanent establishment as such. In cases in which the headquarter of an enterprise of a Contracting State undertakes the provision of goods or merchandise, and the permanent establishment of the enterprise situated in the other Contracting State undertakes the assembly or installation activities in connection with such goods or merchandise and has no involvement in the provision of the goods or merchandise, the profits derived from the provision of goods or merchandise by the headquarters should not be attributed to the permanent establishment.

3. With reference to Articles 10, 11, 12 and 13,

The Contracting State in which the income arises shall forthwith limit its tax to the rates given in the Articles instead of taxing in full in the first place and later making a refund.

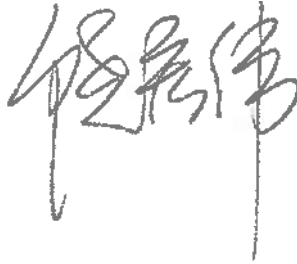
IN WITNESS whereof the undersigned, duly authorized thereto, have signed this Protocol.

Done at Kigali on the 7th day of December, 2021, in duplicate in the French, Chinese and English languages, all texts being equally authentic. In case of divergence in interpretation, the English text shall prevail.



For the Government of
the Republic of Rwanda

For the Government of
the People's Republic of China



<p>Bibonywe kugira ngo bishyirwe ku mugereka w'Itegeko n° 004/2022 ryo ku wa 17/02/2022 ryemera kwemeza burundu Amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Repubulika ya Rubanda y'Ubushinwa yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'ikumira ry'inyerezwa ry'umusoro no kutishyura umusoro, yashyiriweho umukono i Kigali mu Rwanda ku wa 07 Ukuboza 2021</p>	<p>Seen to be annexed to Law n° 004/2022 of 17/02/2022 approving the ratification of the Agreement between the Government of the Republic of Rwanda and the Government of the People's Republic of China for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance, signed at Kigali, Rwanda on 07 December 2021</p>	<p>Vu pour être annexé à la Loi n° 004/2022 du 17/02/2022 approuvant la ratification de l'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement de la République Populaire de Chine pour l'élimination de la double imposition en matière d'impôt sur le revenu et la prévention de la fraude et l'évasion fiscale signé à Kigali, au Rwanda le 07 décembre 2021</p>
--	--	--

Kigali, 17/02/2022

(sé)

KAGAME Paul
Perezida wa Repubulika
President of the Republic
Président de la République

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

Bibonywe kandi bishyizweho Ikirango cya Repubulika:
Seen and sealed with the Seal of the Republic:
Vu et scellé du Sceau de la République :

(sé)

Dr UGIRASHEBUJA Emmanuel
Minisitiri w'Ubutabera akaba n'Intumwa Nkuru ya Leta
Minister of Justice and Attorney General
Ministre de la Justice et Garde des Sceaux

<p>ITEKA RYA PEREZIDA N° 005/01 RYO KU WA 24/02/2022 RYEMEZA BURUNDU AMASEZERANO Y'INGUZANYO HAGATI YA REPUBULIKA Y'U RWANDA N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE, YEREKERANYE N'INGUZANYO INGANA NA MILIYONI MIRONGO INANI N'ESHESHATU N'IBIHUMBI MAGANA ATANU Z'AMAYERO (86.500.000 EUR) IGENEWE UMUSHINGA WO KWIHUTISHA IMIKORESHEREZE Y'IKORANABUHANGA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA, KU WA 07 UKUBOZA 2021</p>	<p>PRESIDENTIAL ORDER N° 005/01 OF 24/02/2022 RATIFYING THE FINANCING AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION, RELATING TO THE CREDIT OF EIGHTY-SIX MILLION FIVE HUNDRED THOUSAND EUROS (EUR 86,500,000) FOR DIGITAL ACCELERATION PROJECT, SIGNED AT KIGALI, RWANDA, ON 07 DECEMBER 2021</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 005/01 DU 24/02/2022 RATIFIANT L'ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT, RELATIF AU CRÉDIT DE QUATRE-VINGT-SIX MILLIONS CINQ CENT MILLE EUROS (86.500.000 EUR) POUR LE PROJET D'ACCÉLÉRATION NUMÉRIQUE, SIGNÉ A KIGALI, AU RWANDA, LE 07 DÉCEMBRE 2021</p>
<p><u>ISHAKIRO</u></p>	<p><u>TABLE OF CONTENTS</u></p>	<p><u>TABLE DES MATIÈRES</u></p>
<p><u>Ingingo ya mbere:</u> Kwemeza burundu</p>	<p><u>Article One:</u> Ratification</p>	<p><u>Article premier :</u> Ratification</p>
<p><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</p>	<p><u>Article 2:</u> Authorities responsible for the implementation of this Order</p>	<p><u>Article 2 :</u> Autorités chargées de l'exécution du présent arrêté</p>
<p><u>Ingingo ya 3:</u> Igihe iri teka ritangirira gukurikizwa</p>	<p><u>Article 3:</u> Commencement</p>	<p><u>Article 3 :</u> Entrée en vigueur</p>

<p>ITEKA RYA PEREZIDA N° 005/01 RYO KU WA 24/02/2022 RYEMEZA BURUNDU AMASEZERANO Y'INGUZANYO HAGATI YA REPUBULIKA Y'U RWANDA N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE, YEREKERANYE N'INGUZANYO INANA NA MILIYONI MIRONGO INANI N'ESHESHATU N'IBIHUMBI MAGANA ATANU Z'AMAYERO (86.500.000 EUR) IGENEWE UMUSHINGA WO KWIHUTISHA IMIKORESHEREZE Y'IKORANABUHANGA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA, KU WA 07 UKUBOZA 2021</p> <p>Twebwe, KAGAME Paul, Perezida wa Repubulika;</p> <p>Dushingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 112, iya 120, iya 122, iya 167, iya 168, n'iya 176;</p> <p>Dushingiye ku Itegeko n° 003/2022 ryo ku wa 17/02/2022 ryemera kwemeza burundu Amasezerano y'inguzanyo hagati ya</p>	<p>PRESIDENTIAL ORDER N° 005/01 OF 24/02/2022 RATIFYING THE FINANCING AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION, RELATING TO THE CREDIT OF EIGHTY-SIX MILLION FIVE HUNDRED THOUSAND EUROS (EUR 86,500,000) FOR DIGITAL ACCELERATION PROJECT, SIGNED AT KIGALI, RWANDA, ON 07 DECEMBER 2021</p> <p>We, KAGAME Paul, President of the Republic;</p> <p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 112, 120, 122, 167, 168 and 176;</p> <p>Pursuant to Law n° 003/2022 of 17/02/2022. approving the ratification of the Financing Agreement between the Republic of Rwanda</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 005/01 DU 24/02/2022 RATIFIANT L'ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT, RELATIF AU CRÉDIT DE QUATRE-VINGT-SIX MILLIONS CINQ CENT MILLE EUROS (86.500.000 EUR) POUR LE PROJET D'ACCÉLÉRATION NUMÉRIQUE, SIGNÉ A KIGALI, AU RWANDA, LE 07 DÉCEMBRE 2021</p> <p>Nous, KAGAME Paul, Président de la République ;</p> <p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 112, 120, 122, 167, 168 et 176 ;</p> <p>Vu la Loi n° 003/2022 du 17/02/2022 approuvant la ratification de l'Accord de financement entre la République du Rwanda et</p>
--	--	---

<p>Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere, yerekeranye n'inguzanyo ingana na miliyoni mirongo inani n'esheshatu n'ibihumbi magana atanu z'Amayero (86.500.000 EUR) agenewe umushinga wo kwihutisha imikoreshereze y'ikoranabuhanga, yashyiriweho umukono i Kigali mu Rwanda, ku wa 07 Ukuboza 2021;</p> <p>Tumaze kubona Amasezerano y'inguzanyo hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere, yerekeranye n'inguzanyo ingana na miliyoni mirongo inani n'esheshatu n'ibihumbi magana atanu z'Amayero (86.500.000 EUR) igenewe umushinga wo kwihutisha imikoreshereze y'ikoranabuhanga, yashyiriweho umukono i Kigali mu Rwanda, ku wa 07 Ukuboza 2021;</p> <p>Bisabwe na Minisitiri w'Imari n'Igenamigambi;</p> <p>Inama y'Abaminisitiri imaze kubisuzuma no kubyemeza;</p> <p>TWATEGETSE KANDI DUTEGETSE:</p>	<p>and the International Development Association, relating to the credit of eighty-six million five hundred thousand Euros (EUR 86,500,000) for digital acceleration project, signed at Kigali, Rwanda, on 07 December 2021;</p> <p>Considering the Financing Agreement between the Republic of Rwanda and the International Development Association, relating to the credit of eighty-six million five hundred thousand Euros (EUR 86,500,000) for digital acceleration project, signed at Kigali, Rwanda, on 07 December 2021;</p> <p>On proposal by the Minister of Finance and Economic Planning;</p> <p>After consideration and approval by the Cabinet meeting;</p> <p>HAVE ORDERED AND ORDER:</p>	<p>l'Association Internationale de Développement, relatif au crédit de quatre-vingt-six millions cinq cent mille Euros (86.500.000 EUR) pour le projet d'accélération numérique, signé à Kigali, au Rwanda, le 07 décembre 2021 ;</p> <p>Considérant l'Accord de financement entre la République du Rwanda et l'Association Internationale de Développement, relatif au crédit de quatre-vingt-six millions cinq cent mille Euros (86.500.000 EUR) pour le projet d'accélération numérique, signé à Kigali, au Rwanda, le 07 décembre 2021 ;</p> <p>Sur proposition du Ministre des Finances et de la Planification Économique ;</p> <p>Après examen et adoption par le Conseil des Ministres ;</p> <p>AVONS ARRÊTÉ ET ARRÊTONS :</p>
--	---	--

<p><u>Ingingo ya mbere: Kwemeza burundu</u></p> <p>Amasezerano y'inguzanyo hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere, yerekeranye n'inguzanyo ingana na miliyoni mirongo inani n'esheshatu n'ibihumbi magana atanu z'Amayero (86.500.000 EUR) igenewe umushinga wo kwihutisha imikoreshereze y'ikorabuhanga, yashyiriweho umukono i Kigali mu Rwanda, ku wa 07 Ukuboza 2021, ari ku mugereka w'iri teka, yemejwe burundu kandi atangiye gukurikizwa uko yakabaye.</p> <p><u>Ingingo ya 2: Abashinzwe gushyira mu bikorwa iri teka</u></p> <p>Minisitiri w'Intebe, Minisitiri w'Imari n'Igenamigambi, Minisitiri w'Ububanyi n'Amahanga n'Ubutwererane na Minisitiri wa ICT na Inovasiyo bashinzwe gushyira mu bikorwa iri teka.</p> <p><u>Ingingo ya 3: Igihe iri teka ritangirira gukurikizwa</u></p> <p>Iri teka ritangira gukurikizwa ku munsu ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.</p>	<p><u>Article One: Ratification</u></p> <p>The Financing Agreement between the Republic of Rwanda and the International Development Association, relating to the credit of eighty-six million five hundred thousand Euros (EUR 86,500,000) for digital acceleration project, signed at Kigali, Rwanda, on 07 December 2021, annexed to this Order, is ratified and becomes fully effective.</p> <p><u>Article 2: Authorities responsible for the implementation of this Order</u></p> <p>The Prime Minister, the Minister of Finance and Economic Planning, the Minister of Foreign Affairs and International Cooperation and the Minister of ICT and Innovation are entrusted with the implementation of this Order.</p> <p><u>Article 3: Commencement</u></p> <p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda</p>	<p><u>Article premier : Ratification</u></p> <p>L'Accord de financement entre la République du Rwanda et l'Association Internationale de Développement, relatif au crédit de quatre-vingt-six millions cinq cent mille Euros (86.500.000 EUR) pour le projet d'accélération numérique, signé à Kigali, au Rwanda, le 07 décembre 2021, annexé au présent arrêté, est ratifié et sort son plein et entier effet.</p> <p><u>Article 2 : Autorités chargées de l'exécution du présent arrêté</u></p> <p>Le Premier Ministre, le Ministre des Finances et de la Planification Économique, le Ministre des Affaires Étrangères et de la Coopération Internationale et le Ministre de ICT et de l'Innovation sont chargés de l'exécution du présent arrêté.</p> <p><u>Article 3 : Entrée en vigueur</u></p> <p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>
--	--	--

Kigali, 24/02/2022

(sé)

KAGAME Paul
Perezida wa Repubulika
President of the Republic
Président de la République

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

Bibonywe kandi bishyizweho Ikirango cya Repubulika:
Seen and sealed with the Seal of the Republic:
Vu et scellé du Sceau de la République :

(sé)

Dr UGIRASHEBUJA Emmanuel
Minisitiri w'Ubutabera akaba n'Intumwa Nkuru ya Leta
Minister of Justice and Attorney General
Ministre de la Justice et Garde des Sceaux

<p>UMUGEREKA W'ITEKA RYA PEREZIDA N° 005/01 RYO KU WA 24/02/2022 RYEMEZA BURUNDU AMASEZERANO Y'INGUZANYO HAGATI YA REPUBULIKA Y'U RWANDA N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE, YEREKERANYE N'INGUZANYO INGANA NA MILIYONI MIRONGO INANI N'ESHESHATU N'IBIHUMBI MAGANA ATANU Z'AMAYERO (86.500.000 EUR) IGENEWE UMUSHINGA WO KWIHUTISHA IMIKORESHEREZE Y'IKORANABUHANGA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA, KU WA 07 UKUBOZA 2021</p>	<p>ANNEX TO PRESIDENTIAL ORDER N° 005/01 OF 24/02/2022 RATIFYING THE FINANCING AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION, RELATING TO THE CREDIT OF EIGHTY-SIX MILLION FIVE HUNDRED THOUSAND EUROS (EUR 86,500,000) FOR DIGITAL ACCELERATION PROJECT, SIGNED AT KIGALI, RWANDA, ON 07 DECEMBER 2021</p>	<p>ANNEXE À L'ARRÊTÉ PRÉSIDENTIEL N° 005/01 DU 24/02/2022 RATIFIANT L'ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT, RELATIF AU CRÉDIT DE QUATRE-VINGT-SIX MILLIONS CINQ CENT MILLE EUROS (86.500.000 EUR) POUR LE PROJET D'ACCÉLÉRATION NUMÉRIQUE, SIGNÉ A KIGALI, AU RWANDA, LE 07 DÉCEMBRE 2021</p>
---	---	--

CREDIT NUMBER 7000-RW

Financing Agreement

(Digital Acceleration Project)

between

REPUBLIC OF RWANDA

and

INTERNATIONAL DEVELOPMENT ASSOCIATION

CREDIT NUMBER 7000-RW

FINANCING AGREEMENT

AGREEMENT dated as of the Signature Date between REPUBLIC OF RWANDA (“Recipient”) and INTERNATIONAL DEVELOPMENT ASSOCIATION (“Association”).

WHEREAS the Recipient asked the Association and Asian Infrastructure Investment Bank (“AIIB”) to each contribute to the financing of the project described in Schedule 1 to this Agreement (“Project”) whose estimated cost is equivalent to \$200,000,000.

NOW, THEREFORE, the Recipient and the Association hereby agree as follows:

ARTICLE I — GENERAL CONDITIONS; DEFINITIONS

- 1.01. The General Conditions (as defined in the Appendix to this Agreement) apply to and form part of this Agreement.
- 1.02. Unless the context requires otherwise, the capitalized terms used in this Agreement have the meanings ascribed to them in the General Conditions or in the Appendix to this Agreement.

ARTICLE II — CREDIT

- 2.01. The Association agrees to extend to the Recipient a credit, which is deemed as Non-concessional Financing for purposes of the General Conditions, in the amount of eighty-six million five hundred thousand Euros (EUR 86,500,000) as such amount may be converted from time to time through a Currency Conversion (“Credit”), to assist in financing the Project.
- 2.02. The Recipient may withdraw the proceeds of the Credit in accordance with Section III of Schedule 2 to this Agreement.
- 2.03. The Front-end Fee is one quarter of one percent ($\frac{1}{4}$ of 1%) of the Credit amount.
- 2.04. The Commitment Charge is one-quarter of one percent ($\frac{1}{4}$ of 1%) per annum on the Unwithdrawn Credit Balance.
- 2.05. The Interest Charge is the Reference Rate plus the Variable Spread or such rate as may apply following a Conversion; subject to Section 3.09(e) of the General Conditions.
- 2.06. The Payment Dates are April 15 and October 15 in each year.

- 2.07. The principal amount of the Credit shall be repaid in accordance with Schedule 3 to this Agreement.

ARTICLE III — PROJECT

- 3.01. The Recipient declares its commitment to the objectives of the Project. To this end, the Recipient shall: (a) cause Parts 1.1(a),(c),(d), 2, 3.1 (a) (b) (c) (d)(i), 3.2 and 4.1 of the Project (collectively, “RISA’s Respective Part of the Project”) to be carried out by RISA and (b) cause Parts 1.1(b), 3.1(d)(ii) and 4.2 of the Project (collectively, “BRD’s Respective Part of the Project”) to be carried out by BRD, all in accordance with the provisions of Article V of the General Conditions, Schedule 2 to this Agreement, and the Project Agreements.

ARTICLE IV — REMEDIES OF THE ASSOCIATION

- 4.01. The Additional Events of Suspension consist of the following:
- (a) the RISA Legislation has been amended, suspended, abrogated, repealed or waived so as to affect materially and adversely the ability of RISA to perform any of its obligations under the RISA Project Agreement; and
 - (b) the BRD Legislation has been amended, suspended, abrogated, repealed or waived so as to affect materially and adversely the ability of BRD to perform any of its obligations under the BRD Project Agreement.
- 4.02. The Co-financing Deadline for the effectiveness of the Co-financing Agreement is July 31, 2022.
- 4.03. The Additional Event of Acceleration consist of the following, that any event specified in Section 4.01 of this Agreement occurs and is continuing for a period of sixty (60) days after notice of the event has been given by the Association to the Recipient.

ARTICLE V — EFFECTIVENESS; TERMINATION

- 5.01 The Additional Conditions of Effectiveness consist of the following:
- (a) that each of the Subsidiary Agreements has been duly executed and delivered in accordance with Section I.C of Schedule 2 to this Agreement; and is legally binding upon the Recipient and the Project Implementing Entity with which it has been entered into, in accordance with its terms;
 - (b) the RISA Project Implementation Manual, has been prepared and adopted by the Recipient and RISA in accordance with Section I.B.1(b) of Schedule 2 to this Agreement; and

- (c) the Recipient has caused RISA to recruit a financial management specialist for the SPIU in accordance with the provisions of Section I.A3 of the Schedule to the RISA Project Agreement.

- 5.02. The Effectiveness Deadline is the date ninety (90) days after the Signature Date.
- 5.03. For purposes of Section 10.05 (b) of the General Conditions, the date on which the obligations of the Recipient under this Agreement (other than those providing for payment obligations) shall terminate is twenty (20) years after the Signature Date.

ARTICLE VI — REPRESENTATIVE; ADDRESSES

- 6.01. The Recipient's Representative is the Recipient's minister responsible for finance.
- 6.02. For purposes of Section 11.01 of the General Conditions:

- (a) the Recipient's address is:

Ministry of Finance and Economic Planning
12 KN 3 Ave
P.O BOX 158
Kigali, Rwanda; and

- (b) the Recipient's Electronic Address is:

Fax:	E-mail:
+250 25 257 5756	mfin@minecofin.gov.rw

- 6.03. For purposes of Section 11.01 of the General Conditions:

- (a) The Association's address is:

International Development Association
1818 H Street, N.W.
Washington, D.C. 20433
United States of America; and

- (b) the Association's Electronic Address is:

Telex:	Facsimile:	E-mail:
248423 (MCI)	1-202-477-6391	rwandainfo@worldbank.org

AGREED as of the Signature Date.

REPUBLIC OF RWANDA

By

Dr. Uzziel Ndagijimana

Authorized Representative

Dr. Uzziel Ndagijimana

Name: _____

Title: _____ Minister of Finance and Economic Planning

Date: _____ 07-Dec-2021

INTERNATIONAL DEVELOPMENT ASSOCIATION

By

Rolande Pryce

Authorized Representative

Rolande Pryce

Name: _____

Title: _____ Country Manager

Date: _____ 07-Dec-2021

SCHEDULE 1

Project Description

The objectives of the Project are to increase access to broadband and selected digital public services, and strengthen the digital innovation ecosystem.

The Project consists of the following parts:

Part 1: Digital Access and Inclusion

- 1.1 *Access to affordable smart devices* through: (a) technical assistance and capacity building for fund development; (b) capitalization of a device affordability fund and operationalization of related Financing Instruments; (c) independent verification services; and (d) communication and outreach to publicize the device affordability scheme.
- 1.2 *Digital literacy for all* through: (a) technical assistance for development of a digital skills architecture, monitoring and evaluation framework; and (b) financing development and operationalization of the national roll out and enhancement of the Recipient's Digital Ambassadors Program.
- 1.3 *Last mile connectivity access* through: (a) support for network planning and deployment of enhanced network management solutions; (b) connectivity capacity purchase for select public institutions and priority locations; and (c) provision of enabling infrastructure and equipment for target institutions.
- 1.4 *Legal, regulatory, and institutional capacity for broadband market development* through: (a) technical assistance to support the modernization of policy, legal, regulatory, and institutional frameworks governing the telecoms sector; and (b) provision of training, systems and equipment acquisition needed to support regulatory reform.

Part 2: Digital Public Service Delivery

- 2.1 *Digital identification and authentication* through: (a) upstream stakeholder engagement and advisory services for preparation of bidding documents and legal and regulatory support to inform implementation; (b) digitalization and indexing of civil registration records; (c) establishment of a new single digital ID system (SDID), including support for: (i) upgrades to PKI and back-end central IT infrastructure, featuring network equipment and data storage, (ii) hardware and software development for the new SDID; (iii) new digital identity credentials; (iv) new identity verification mechanisms and support for the adoption of new ways to verify identities in priority sectors; and (v) registration operations; and (d) strengthening of the digital ID ecosystem.

- 2.2 *Government data management, sharing and analytics* through: (a) development of national and big data governance and management frameworks; (b) operationalization of the government data hub; (c) upgrading of the government enterprise service bus; and (d) implementation of strategically selected big data use cases.
- 2.3 *E-service in key sectors* through: (a) support for strategic planning and design of e-services; (b) development of select e-services in key sectors; (c) health sector digitization initiative; and (d) capacity building and support for change management, including training and communication, to ensure successful development, deployment, usage, and maintenance of e-services supported.
- 2.4 *Cybersecurity resilience and data protection* through support for: (a) strengthened cybersecurity operational capacity, including technical assistance, hardware and software upgrades for the NCSA and Rw-CSIRT, and cybersecurity training and awareness-raising; and (b) foundations for data protection operationalization, including for: (i) the development of institutional and policy frameworks; (ii) the strengthening of the technical and operational capacity of the Recipient Data Protection Office; and (iii) the development of capacity building and awareness raising programs.

Part 3: Digital Innovation and Entrepreneurship

- 3.1 *Regional digital entrepreneurship hub* through: (a) support to enable strategies, policies and institutions for digital innovation; (b) Performance-Based Grants for ecosystem support organizations that serve digital startups; (c) establishment of an international accelerator program that serves digital startups; and (d) early-stage finance mobilization for digital startups, including support for: (i) investment events, training programs; and (ii) establishment of early-stage financing mechanisms and selected Financing Instruments.
- 3.2 *Next generation capabilities for digital economy* through: (a) supporting further development of the Rwanda Coding Academy; (b) financing of Performance-Based Grants for technology bootcamps to provide digital skills training services; and (c) provision of Ph.D scholarships for highly specialized digital training.

Part 4: Project Management

- 4.1 *Project management activities implemented by RISA*: (a) Supporting operating costs and staffing costs of the Single Project Implementation Unit (SPIU) at RISA (b) IT equipment and software linked to project management; (c) project management, monitoring and evaluation, communication, and auditing service, as needed; (d) capacity building and training; (e) costs related to environmental and social compliance of the Project, including preparation of related audits and plans, stakeholder consultation, resettlement costs and establishment of a functioning

grievance management system for the Project, and (f) support for the rollout of e-waste management.

- 4.2 *Project management activities implemented by BRD:* (a) Supporting operating costs and staffing costs of the PIU at BRD; (b) IT equipment and software linked to project management; (c) project management, monitoring and evaluation, communication, and auditing service; (d) capacity building and training; and (e) costs related to environmental and social compliance of the Project, including stakeholder consultation.

SCHEDULE 2

Project Execution

Section I. Implementation Arrangements

A. Institutional Arrangements.

1. General

- (a) The Recipient shall designate and charge the Ministry of ICT and Innovation (MINICT) with overall responsibility for Project coordination.
- (b) Unless otherwise indicated in this Agreement or the Project Agreements, the Recipient shall ensure that the following implementation arrangements are maintained throughout the period of implementation of the Project.

2. Project Steering Committee

- (a) The Recipient shall, no later than thirty (30) days after Effective Date, establish within MINICT and thereafter maintain, a Project Steering Committee (PSC) with terms of reference, composition and resources acceptable to the Association.
- (b) Without limitation to the generality of Section I.A.2(a) of this Schedule, the PSC shall: (i) include representatives of MINICT, RISA, NIDA, RURA, NCSA, BRD, RDB, and the private sector, as well as, on an as needed basis, MOH, MINEDUC, and MINALOC; and (ii) be responsible for providing strategic oversight of the Project.

3. Rwanda Information Society Authority

- (a) The Rwanda Information Society Authority (RISA) shall be responsible for implementation of its Respective Part of the Project in accordance with the provisions of the RISA Project Agreement.
- (b) The Recipient shall cause RISA to establish and thereafter maintain a Single Project Implementing Unit (SPIU) with composition and resources acceptable to the Association and staff with terms of reference, qualifications and experience acceptable to the Association.

4. Development Bank of Rwanda

- (a) The Development Bank of Rwanda (BRD) shall be responsible for implementation of its Respective Part of the Project in accordance with the provisions of the BRD Project Agreement.

- (b) The Recipient shall cause BRD to establish and thereafter maintain a Project Implementing Unit to support the SPIU, with composition and resources acceptable to the Association and staff with terms of reference, qualifications and experience acceptable to the Association.

B. Implementation Arrangements

1. Project Implementation Manuals

- (a) The Recipient shall cause: (i) RISA to carry out its Respective Part of the Project in accordance with the RISA Project Implementation Manual; and (ii) BRD to carry out its Respective Part of the Project in accordance with the BRD Project Implementation Manual.
- (b) (i) Each PIM shall be prepared in accordance with terms of reference satisfactory to the Association.
 - (ii) Without limitation to the generality of Section I.B.1(b) of this Schedule 2:
 - (A) for each Project Implementing Entity, its PIM shall specify roles and responsibilities for the implementation of its Respective Part of the Project, and set forth the rules, methods, guidelines and procedures for the carrying out of its Respective Part of the Project, including, *inter alia*: arrangements for the coordination of the Project Implementing Entities' Respective Part of the Project; financial management, with the detailed policies and procedures; procurement management procedures; institutional administration, coordination, and day-to-day execution of Project activities; monitoring and evaluation including the relevant part of the results framework and the monitoring indicators for its Respective Part of the Project; reporting; information and communication of activities; guidelines for assessing potential environmental and social impacts of the activities included in the Respective Part of the Project and designing appropriate mitigation, management, and monitoring measures in respect of such impacts; and such other technical and organizational arrangements and procedures as shall be required for the effective implementation of the Respective Part of the Project; and
 - (B) the BRD Project Implementation Manual shall include all arrangements for the implementation of the Financing

Instruments and the RISA Project Implementation Manual shall include all arrangements for the implementation of the Performance-Based Grants, including in each case selection criteria and the verification protocols, and terms and conditions of the legal agreements for their extension.

- (c) In case of any conflict between the provisions of either of the Project Implementation Manuals and the provisions of this Agreement, the provisions of this Agreement shall prevail, and except as the Association shall otherwise agree, neither the Recipient nor the Project Implementing Entities shall amend, abrogate, or waive any provision of either of the Project Implementations Manuals.

2. Annual Work Plan and Budget

- (a) The Recipient shall, not later than one (1) month after the Effective Date for the Fiscal Year in which this Agreement shall become effective, and January 1 of each subsequent Fiscal Year, consolidate and furnish to the Association for the Association's no objection, a consolidated annual program of activities proposed for implementation under the Project during the following Fiscal Year, together with a proposed budget, including the Association's and the Co-Financier's respective shares of the budget costs.
- (b) The Recipient shall exchange views with the Association on each such proposed consolidated annual work plan and budget and take into account comments which the Association may have when finalizing its annual work plan and budget ("Annual Work Plan and Budget").
- (c) The Recipient shall cause each of the Project Implementing Entities to adopt and carry out the activities included in their respective part of the Annual Work Plan and Budget for the following Fiscal Year. Annual Work Plans and Budgets may be revised during the Fiscal Year to which they related, with the prior written agreement of the Association.

C. Subsidiary Agreements.

- 1. To facilitate the carrying out of their Respective Part of the Project, the Recipient shall make such part of the proceeds of the Financing allocated from time to time to Categories 1(a), and 3 available to RISA under a subsidiary agreement between the Recipient and RISA (the "RISA Subsidiary Agreement") and such part of the proceeds of the Financing allocated from time to time to Category 1(b) and 2 available to BRD under a subsidiary agreement between the Recipient and BRD

(the “BRD Subsidiary Agreement”). Each Subsidiary Agreement shall have terms and conditions approved by the Association, which shall include:

- (a) terms and conditions of the financing extended under the Subsidiary Agreement;
 - (b) the obligation of the Project Implementing Entity to: (i) maintain a financial management system and prepare financial statements in accordance with consistently applied accounting standards acceptable to the Association, both in a manner adequate to reflect the operations, resources and expenditures related to its Respective Part of the Project; and (ii) have such financial statements audited by independent auditors acceptable to the Association, in accordance with consistently applied auditing standards acceptable to the Association, and promptly furnish the statements as so audited to the Recipient and the Association and make such statements publicly available in a timely fashion and in a manner acceptable to the Association;
 - (c) the obligation of the Project Implementing Entity to comply with all its obligations included in or referred to in its Project Agreement; and
 - (d) the right of the Recipient to take remedial actions against the Project Implementing Entity, in case the Project Implementing Entity shall have failed to comply with any of its obligations under the Subsidiary Agreement, which actions shall include the partial or total suspension and/or cancellation or refund of all or any part of the proceeds of the financing extended under the Subsidiary Agreement.
2. The Recipient shall exercise its rights under each of the Subsidiary Agreements in such a manner as to protect the interests of the Recipient and the Association and to accomplish the purposes of the Financing. Except as the Association shall otherwise agree, the Recipient shall not assign, amend, abrogate, or waive either of the Subsidiary Agreements or any of their provisions.

D. Sub-projects.

For the implementation of Part 1.1 (b) and 3.1 (d)(ii) of the Project, the Recipient shall cause the BRD to extend Financing Instruments to eligible Beneficiaries and ensure that BRD shall:

- (a) select eligible Beneficiaries that:
 - (i) comply with the eligibility criteria set forth in the BRD Project Implementational Manual; and

-12-

- (ii) For purpose of Part 3.1 (d)(ii) of the Project, are not in dispute with the Association or the Bank or on a list of companies declared ineligible by the Association or the Bank to receive benefits from any project supported by the Association or the Bank;
- (b) screen and select Sub-projects to be financed through Financing Instruments in accordance with the selection and eligibility criterion set forth in the BRD Project Implementational Manual. The following Sub-projects shall not be eligible for financing, as further set forth in the BRD Project Implementational Manual:
 - (i) any Sub-projects involving non-eligible expenditures (as such term is defined in the BRD Project Implementational Manual);
 - (ii) any Sub-projects affecting international waterways, natural habitats, disputed areas or indigenous peoples;
 - (iii) any Sub-projects involving the conversion or degradation of forest areas;
 - (iv) any Sub-projects involving the involuntary taking of land or involuntary resettlement, resulting in relocation or loss of shelter, loss of assets or access to assets, loss of income sources or means of livelihood, or involving the involuntary restriction of access to legally designated parks and protected areas; and
 - (v) any Sub-projects involving the construction or rehabilitation of dams; and
- (c) enter into the relevant Financial Instrument agreement with each eligible Beneficiary on terms and conditions set forth in the BRD Project Implementational Manual.

E. Performance-Based Grants (PFB Grant) under Parts 3.1 (b) and 3.2 (b) and PhD Scholarships under Part 3.2(c) of the Project

1. *General*

The Recipient shall cause RISA to administer PFB Grants and PhD Scholarships under Parts 3.1 (b), 3.2 (b) and 3.2 (c) of the Project to be awarded to PFB Beneficiaries and PhD Scholars on a competitive basis, against verified results, in accordance with procedures set forth in this Part 3 below and referred to in more detail in the RISA PIM.

2. *Eligibility Criteria for PFB Grants*

No proposed PFB Beneficiaries or PhD Scholars shall be eligible for financing under any of Part 3.1 (b), 3.2 (b) or 3.2 (c) of the Project unless, on the basis of an appraisal conducted in accordance with guidelines described in the RISA PIM, the Recipient through RISA shall have determined that the proposed PFB Beneficiaries and PhD Scholars satisfies the eligibility criteria listed in the RISA PIM.

3. *Terms and Conditions of PFB Grants and PhD Scholarships*

PFB Grants and PhD Scholarships shall be made available respectively pursuant to a PFB Grant Agreement and PhD Scholarship Agreement to be concluded between RISA and a PFB Beneficiaries or PhD Scholars (as applicable) under terms and conditions detailed in the RISA PIM, which shall include the following provisions:

- (a) the modalities for PFB and PhD Scholarship transfer of funds, including amount and periodic intervals of transfer of funds as well as verification procedures;
- (b) confirmation that payments shall be made on a non-reimbursable grant basis;
- (c) provisions for PFB Grants to the effect that:
 - (i) the PFB Beneficiary's right to the proceeds of the PFB Grant may be suspended or terminated and/or the PFB Beneficiary may be required to refund all or any part of the amount already paid, upon the PFB Beneficiary's failure to perform any of its obligations under the relevant PFB Grant Agreement; and
 - (ii) each PFB Beneficiary shall:
 - (A) implement their business plan with due diligence and efficiency and in accordance with sound technical, economic, financial, managerial, environmental and social standards and practices satisfactory to the Association, including in accordance with the provisions of the Anti-Corruption Guidelines and the Environmental and Social Standards, as applicable;
 - (B) procure the goods, works and services to be financed out of the proceeds of the PFB Grant in accordance with the provisions of this Agreement;
 - (C) maintain policies and procedures adequate to enable it to

-14-

monitor and evaluate in accordance with indicators acceptable to the Association, the progress of the business plan and the achievement of its objectives;

- (D) (1) maintain a financial management system and prepare financial statements in accordance with consistently applied accounting standards acceptable to the Association, both in a manner adequate to reflect the operations, resources and expenditures related to the PFB Grant; and (2) at the Association's or the Recipient's/RISA's request, have such financial statements audited by independent auditors acceptable to the Association, in accordance with consistently applied auditing standards acceptable to the Association, and promptly furnish the statements as so audited to Recipient and the Association;
- (E) enable the Recipient, RISA and/or the Association to inspect the implementation of the PFB Grant, its operation and any relevant records and documents; and
- (F) prepare and furnish to the Recipient through RISA, and the Association, all such information as the Recipient or the Association shall reasonably request relating to the foregoing; and

(d) provisions for PhD Scholarships to the effect that:

- (i) the description of the research to be undertaken, including outputs and performance targets to be achieved and the arrangements for monitoring, evaluating and implementation of the PhD proposal;
- (ii) the obligation of the PhD Scholar to maintain adequate records to reflect, in accordance with sound accounting practices, the expenditures relating to the PhD program they are enrolled in;
- (iii) the right of the Recipient, to: (A) inspect by itself, or jointly with the Association, if the Association shall so request, any relevant records and documents; and (B) suspend or terminate the right of the Beneficiary to use the proceeds of the PhD Scholarship upon failure by said PhD Scholar to perform any of its obligations under the PhD program they are enrolled in.

4. The Recipient shall, through RISA, exercise its rights and carry out its obligations under each PFB Grant Agreement in such manner as to protect the interests of the

Recipient and the Association and to accomplish the purposes of the Project, and, except as the Association shall otherwise agree, neither the Recipient nor RISA shall assign, amend, abrogate or waive any PFB Grant Agreement, or any provision thereof.

5. *Internal Verification*

No payments shall be made: (a) under Part 3.1 (b) or 3.2 (b) of the Project unless and until an internal verification has been carried out against the results achieved under said Parts of the Project; or (b) under Part 3.2 (c) of the Project unless and until internal verification has been carried out on the enrollment status and progress of the PhD Scholar in a relevant PhD program as detailed in the PIM.

F. Environmental and Social Standards.

1. The Recipient shall, and shall cause each Project Implementing Entity to, ensure that the Project is carried out in accordance with the Environmental and Social Standards, in a manner acceptable to the Association.
2. Without limitation upon paragraph 1 above, the Recipient shall, and shall cause each Project Implementing Entity to, ensure that the Project is implemented in accordance with the Environmental and Social Commitment Plan (“ESCP”), in a manner acceptable to the Association. To this end, the Recipient shall, and shall cause each Project Implementing Entity to, ensure that:
 - (a) the measures and actions specified in the ESCP are implemented with due diligence and efficiency, as provided in the ESCP;
 - (b) sufficient funds are available to cover the costs of implementing the ESCP;
 - (c) policies and procedures are maintained, and qualified and experienced staff in adequate numbers are retained to implement the ESCP, as provided in the ESCP; and
 - (d) the ESCP, or any provision thereof, is not amended, repealed, suspended, or waived, except as the Association shall otherwise agree in writing, as specified in the ESCP, and ensure that the revised ESCP is disclosed promptly thereafter.
3. Without limitation upon the provisions of paragraph 2 above, if sixty (60) days prior to the Closing Date, the Association determines that there are measures and actions specified in the ESCP which will not be completed by the Closing Date, the Recipient shall, and shall cause each Project Implementing Entity to: (a) not later than thirty (30) days before the Closing Date, prepare and present to the Association, an action plan satisfactory to the Association on the outstanding measures and actions, including a timetable and budget allocation for such

measures and actions (which action plan shall be deemed to be an amendment of the ESCP); and (b) thereafter, carry out said action plan in accordance with its terms and in a manner acceptable to the Association.

4. In case of any inconsistencies between the ESCP and the provisions of this Agreement, the provisions of this Agreement shall prevail.
5. The Recipient shall, and shall cause each Project Implementing Entity to, ensure that:
 - (a) all measures necessary are taken to collect, compile, and furnish to the Association through regular reports, with the frequency specified in the ESCP, and promptly in a separate report or reports, if so requested by the Association, information on the status of compliance with the ESCP and the environmental and social instruments referred to therein, all such reports in form and substance acceptable to the Association, setting out, *inter alia*: (i) the status of implementation of the ESCP; (ii) conditions, if any, which interfere or threaten to interfere with the implementation of the ESCP; and (iii) corrective and preventive measures taken or required to be taken to address such conditions; and
 - (b) the Association is promptly notified of any incident or accident related to or having an impact on the Project which has, or is likely to have, a significant adverse effect on the environment, the affected communities, the public or workers, in accordance with the ESCP, the environmental and social instruments referenced therein and the Environmental and Social Standards.
6. The Recipient shall, and shall cause each Project Implementing Entity to, establish, publicize, maintain and operate an accessible grievance mechanism, to receive and facilitate resolution of concerns and grievances of Project-affected people, and take all measures necessary and appropriate to resolve, or facilitate the resolution of, such concerns and grievances, in a manner acceptable to the Association.
7. The Recipient shall, and shall cause each Project Implementing Entity to, ensure that all bidding documents and contracts for civil works under the Project include the obligation of contractors, subcontractors and supervising entities to: (a) comply with the relevant aspects of ESCP and the environmental and social instruments referred to therein; and (b) adopt and enforce codes of conduct that should be provided to and signed by all workers, detailing measures to address environmental, social, health and safety risks, and the risks of sexual exploitation and abuse, sexual harassment and violence against children, all as applicable to such civil works commissioned or carried out pursuant to said contracts.

Section II. Project Monitoring, Reporting and Evaluation

The Recipient shall furnish to the Association each Project Report not later than forty-five (45) days after the end of each calendar semester, covering the calendar semester. Except as may otherwise be explicitly required or permitted under this Agreement or as may be explicitly requested by the Association, in sharing any information, report or document related to the activities described in Schedule 1 of this Agreement, the Recipient shall ensure that such information, report or document does not include Personal Data.

Section III. Withdrawal of the Proceeds of the Credit

A. General

Without limitation upon the provisions of Article II of the General Conditions and in accordance with the Disbursement and Financial Information Letter, the Recipient may withdraw the proceeds of the Credit to: (a) finance Eligible Expenditures; and (b) repay the Preparation Advance in the amount allocated and, if applicable, up to the percentage set forth against each Category in the following table:

Category	Amount of the Credit Allocated (expressed in EUR)	Percentage of Expenditures to be Financed (inclusive of Taxes)
(1) Goods, works, non-consulting services, consulting services, Training and Operating Costs and Performance Based Grants: (a) under Parts 1.1(a)(c)(d), 1.2, 1.3, 1.4; 2.1(a)(b)(c)(i)(d), 2.2, 2.3, 2.4; 3.1(a)(b)(c)(d)(i), 3.2 and 4.1 of the Project; and (b) under Part 4.2 of the Project	62,347,000 368,000	
(2) Goods, non-consulting services, consulting services, Capitalization, Operating costs, Training and Financing Instruments under Part 1.1(b), 3.1(d)(ii) of the Project	10,380,000	
(3) Goods, non-consulting services, consulting services, Training and Operating	9,818,000	

Costs under Part 2.1(c)(ii)(iii)(iv) and (v) of the Project		
(4) Refund of Preparation Advance	3,587,000	Amount payable pursuant to Section 2.07 (a) of the General Conditions
TOTAL AMOUNT	86,500,000	

B. Withdrawal Conditions; Withdrawal Period

1. Notwithstanding the provisions of Part A above, no withdrawal shall be made:
 - (a) for payments made prior to the Signature Date.
 - (b) under Category 2 unless and until BRD has:
 - (i) established a Project Implementing Unit with adequate resources and facilitation, and key staff holding such qualifications and under terms of reference acceptable to the Association;
 - (ii) appointed or recruited (as appropriate) to the Project Implementing Unit; (A) a coordinator; (B) a procurement specialist; (C) a financial management specialist; and (D) two environmental and social specialists, all with such qualifications and under terms of reference acceptable to the Association, and in accordance with the provisions of the Procurement Regulations;
 - (iii) prepared and adopted the BRD PIM referred to in Section I.B (1) of Schedule 2 to this Agreement, in accordance with the Financial Intermediary Framework assessment, and in a form and substance acceptable to the Association; and
 - (iv) complied with its environmental and social commitment with respect to ESS 9 (Financial Intermediaries) referred to under paragraph 9.1 of the ESCP; and
 - (c) under Category 3, unless and until the Recipient has enacted and published in the official gazette a modification of its law governing registration of the population and issuance of the national identity credentials incorporating the Principles on Identification, including data

-19-

protection requirements not already provided in the Personal Data Protection Law, in a manner acceptable to the Association.

2. The Closing Date is December 31, 2026.

SCHEDULE 3

Commitment-Linked Amortization Repayment Schedule

The following table sets forth the Principal Payment Dates of the Credit and the percentage of the total principal amount of the Credit payable on each Principal Payment Date (“Installment Share”).

Level Principal Repayments

Principal Payment Date	Installment Share
On each April 15 and October 15 Beginning April 15, 2027 through April 15, 2055,	1.72%
On October 15, 2055	1.96%

APPENDIX

Definitions

1. “Anti-Corruption Guidelines” means, for purposes of paragraph 5 of the Appendix to the General Conditions, the “Guidelines on Preventing and Combating Fraud and Corruption in Projects Financed by IBRD Loans and IDA Credits and Grants”, dated October 15, 2006 and revised in January 2011 and as of July 1, 2016.
2. “Asian Infrastructure Investment Bank” means a multilateral development bank established by a treaty whose purpose is to: (i) foster sustainable economic development, create wealth, and improve infrastructure connectivity in Asia by investing in infrastructure and other productive sectors; and (ii) promote regional cooperation and partnership in addressing development challenges by working in close collaboration with other multilateral and bilateral development institutions.
3. “BRD Legislation” means the BRD memorandum and articles of association approved by Resolution No. 03/2016/EOGM of the meeting of shareholders of the BRD dated September 19, 2016 and any relevant legislation of the Recipient that regulates the operations of BRD.
4. “BRD Project Agreement” means the Project Agreement entered into between the Association and RISA for the implementation of its Respective Part of the Project.
5. “BRD Project Implementation Manual” or “BRD PIM” means the BRD project implementation manual referred to in Section I.B (1) of schedule 2 and to be adopted in accordance with Section III.B.1.b(iii).
6. “BRD Subsidiary Agreement” means the Subsidiary Agreement to be entered into between the Recipient and BRD referred to in Section I.C of schedule 2.
7. “Category” means a category set forth in the table in Section III.A of Schedule 2 to this Agreement.
8. “Co-financier” means the Asian Infrastructure Investment Bank.
9. “Co-financing” means, for purposes of paragraph 14 of the Appendix to the General Conditions, an amount of USD 100 million to be provided by the Co-financier to assist in financing the Project.
10. “Co-financing Agreement” means the agreement to be entered into between the Recipient and the Co-financier providing for the Co-financing.
11. “Digital Ambassadors Program” means the Recipient’s flagship digital literacy scheme piloted to deliver basic digital skills training to 5 million Rwandans aged 15 years and above to reach its target of 60 percent digital literacy by 2024.

12. “Development Bank of Rwanda” or the acronym “BRD” means a public company, limited by shares, incorporated on March 23, 2012, registered at the Recipient's office of the registrar general with company code no. 100003547.
13. “Environmental and Social Commitment Plan” or “ESCP” means the environmental and social commitment plan for the Project, dated June 2021, as the same may be amended from time to time in accordance with the provisions thereof, which sets out the material measures and actions that the Recipient shall carry out or cause to be carried out to address the potential environmental and social risks and impacts of the Project, including the timeframes of the actions and measures, institutional, staffing, training, monitoring and reporting arrangements, and any environmental and social instruments to be prepared thereunder.
14. “Environmental and Social Standards” or “ESSs” means, collectively: (i) “Environmental and Social Standard 1: Assessment and Management of Environmental and Social Risks and Impacts”; (ii) “Environmental and Social Standard 2: Labor and Working Conditions”; (iii) “Environmental and Social Standard 3: Resource Efficiency and Pollution Prevention and Management”; (iv) “Environmental and Social Standard 4: Community Health and Safety”; (v) “Environmental and Social Standard 5: Land Acquisition, Restrictions on Land Use and Involuntary Resettlement”; (vi) “Environmental and Social Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources”; (vii) “Environmental and Social Standard 7: Indigenous Peoples/Sub-Saharan Historically Underserved Traditional Local Communities”; (viii) “Environmental and Social Standard 8: Cultural Heritage”; (ix) “Environmental and Social Standard 9: Financial Intermediaries”; (x) “Environmental and Social Standard 10: Stakeholder Engagement and Information Disclosure”; effective on October 1, 2018, as published by the Association.
15. “Financing Instruments” means the financing instruments to be developed by BRD for the implementation of Part 1.1(b) and 3.1(d) of the Project.
16. “Fiscal Year” means a period of twelve (12) consecutive months starting each year on July 1 and ending on the next June 30.
17. “General Conditions” means the “International Development Association General Conditions for IDA Financing, Investment Project Financing”, dated December 14, 2018 (revised on August 1, 2020 and April 1, 2021).
18. “ID” means identification.
19. “IT” means information technology.

20. “MINICT” or “Ministry of Information, Communication, Technology and Innovation” means the Recipient’s ministry in charge of information communication, technology, and innovation.
21. “MINEDUC” or “Ministry of Education” means the Recipient’s ministry in charge of education.
22. “MINALOC” or “Ministry of Local Government” means the Recipient’s ministry in charge of local government.
23. “MOH” or “Ministry of Health” means the Recipient’s ministry in charge of health.
24. “National ID Agency” or “NIDA” means the Recipient’s national ID agency established pursuant to Law No. 43/2011 of 30/10/21, published in the official gazette No 51 of 19/12/2011.
25. “National Cyber Security Authority” or “NCSA” means the Recipient’s cyber security authority established pursuant Law No 26/2017 of 31/05/2017, published in the official gazette No 27 of 03 July 2017.
26. “Operating Costs” means the reasonable incremental expenses arising under the Project, and based on the Annual Work Plan and Budget, and consisting of, audit fees, expenditures for office supplies, vehicle operation and maintenance, maintenance of equipment, bank fees, communication and insurance costs, internet service charges, media and advertising expenses, office administration costs, utilities, rental, consumables, accommodation, travel and *per diem*, and salaries of Project staff referred to in this Agreement or the Project Agreements or as otherwise agreed by the Association in writing, but excluding the salaries of the Recipient’s civil servants, meeting allowances, other sitting allowances, salary top ups and all honoraria.
27. “Performance Based Grants” or “PFB Grant” means the performance-based grants under Parts 3.1(b) and 3.2(b) of the Project.
28. “Personal Data” means any information relating to an identified or identifiable individual. An identifiable individual is one who can be identified by reasonable means, directly or indirectly, by reference to an attribute or combination of attributes within the data, or combination of the data with other available information. Attributes that can be used to identify an identifiable individual include, but are not limited to, name, identification number, location data, online identifier, metadata and factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of an individual.

29. “Personal Data Protection Law” means Law no. 58/2021 of October 13, 2021 relating to the protection of personal data and privacy, published in the Official Gazette Special no. of October 15, 2021.
30. “PFB Beneficiary” means recipients of Performance Based Grants.
31. “PhD” means Doctor of Philosophy.
32. “PhD Scholar” means the beneficiaries of PhD Scholarships.
33. “PhD Scholarships” means the education grants under Part 3.2(c) of the Project.
34. “PKI” means Public Key Infrastructure, which is a technology behind digital certificates.
35. “Preparation Advance” means the advance referred to in Section 2.07 (a) of the General Conditions, granted by the Association to the Recipient pursuant to the letter agreement signed on January 27, 2020.
36. “Principles on Identification” mean the Principles on Identification for Sustainable Development Towards the Digital Age (February 2021).
37. “Procurement Regulations” means, for purposes of paragraph 87 of the Appendix to the General Conditions, the “World Bank Procurement Regulations for IPF Borrowers”, dated November 2020.
38. “Project Agreement” means, individually, the RISA Project Agreement or the BRD Project Agreement, as the context may require, and “Project Agreements” means collectively, the RISA Project Agreement and the BRD Project Agreement.
39. “Project Implementation Manual” or “PIM” means, individually, the RISA Project Implementation Manual or the BRD Project Implementation Manual, as the context may require, and “Project Implementation Manuals” means collectively, the RISA Project Implementation Manual and the BRD Project Implementation Manual.
40. “Project Implementing Unit” or “PIU” means the unit at BRD referred to in Section I.A.4(b) of Schedule 2 to this Agreement and established in accordance with Section 1.A.2 of the Schedule to the BRD Project Agreement
41. “Project Implementing Entity” means, individually, RISA or BRD, as the context may require, and “Project Implementing Entities” means, collectively, RISA and BRD.
42. “RISA” or “Rwanda Information Society Authority” means a government institution established in 2017, governed by law No. 02/2017 of 18/02/2017.

43. “RISA Legislation” means Law no. 02/2017 of 18/2/2017, establishing the Rwanda Information Society Authority and determining its mission, organization, and function, official gazette no. 10 of 06/03/2017 and any other relevant legislation of the Recipient that regulates the operations of RISA.
44. “RISA Project Agreement” means the Project Agreement entered into between the Association and RISA for the implementation of its Respective Part of the Project.
45. “RISA Project Implementation Manual” or “RISA PIM” means the PIM for the implementation of RISA’s Respective Part of the Project referred to in Section I.B (1)(b) of Schedule 2 to this Agreement and to be adopted in accordance with Section 5.01(b) of this Agreement.
46. “RISA Subsidiary Agreement” means the Subsidiary agreement to be entered into between the Recipient and RISA in accordance with Section I.C of Schedule 2 to this Agreement.
47. “RURA” means Rwanda Utilities Regulatory Authority.
48. “Rwanda Coding Academy” or “RCA” means the hybrid general education and Technical and Vocational Education and Training program managed in partnership with the MINICT, MINEDUC, and Rwanda Polytechnic that trains students in software programming and coding.
49. “Rwanda Development Board” or “RDB” means the Recipient’s development board established to *inter alia* foster economic development in Rwanda by enabling private sector growth, or any successor entity thereto.
50. “Rwanda Computer Security Incident Response Team” or the acronym “Rw-CSIRT” means the team operating under the auspice of the NCSA that acts as a national point of contact for the coordination of cybersecurity incident handling activities.
51. “Signature Date” means the later of the two dates on which the Recipient and the Association signed this Agreement and such definition applies to all references to “the date of the Financing Agreement” in the General Conditions.
52. “Single Project Implementing Unit” or “SPIU” means the unit at RISA, referred to in Section I.A.3(b) of Schedule 2 to this Agreement and established in accordance with Section 1.A.2 of the Schedule to the RISA Project Agreement.
53. “Sub-Project” means the device access and early-stage finance initiatives under Parts 1.1(b) and 3.1(d) of the Project.

54. “Subsidiary Agreement” means, individually, the RISA Subsidiary Agreement or the BRD Subsidiary Agreement, as the context may require, and “Subsidiary Agreements” means collectively, the RISA Subsidiary Agreement or the BRD Subsidiary Agreement.
55. “Training” means the reasonable cost of training under the Project, as approved by the Association and included in the Annual Work Plan and Budget, including costs associated with seminars, workshops, conference and study tours, travel and subsistence costs for training participants, services of trainers, rental of training facilities, preparation and reproduction of training materials and other activities directly related to course preparation and implementation.

<p>Bibonywe kugira ngo bishyirwe ku mugereka w'Iteka rya Perezida n° 005/01 ryo ku wa 24/02/2022 ryemeza burundu Amasezerano y'inguzanyo hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere, yerekeranye n'inguzanyo ingana na miliyoni mirongo inani n'esheshatu n'ibihumbi magana atanu z'Amayero (86.500.000 EUR) igenewe umushinga wo kwihutisha imikoreshereze y'ikoranabuhanga, yashyiriweho umukono i Kigali mu Rwanda, ku wa 07 Ukuboza 2021</p>	<p>Seen to be annexed to Presidential Order n° 005/01 of 24/02/2022 ratifying the Financing Agreement between the Republic of Rwanda and the International Development Association, relating to the credit of eighty-six million five hundred thousand Euros (EUR 86,500,000) for digital acceleration project, signed at Kigali, Rwanda, on 07 December 2021</p>	<p>Vu pour être annexé à l'Arrêté Présidentiel n° 005/01 du 24/02/2022 ratifiant l'Accord de financement entre la République du Rwanda et l'Association Internationale de Développement, relatif au crédit de quatre-vingt-six millions cinq cent mille Euros (86.500.000 EUR) pour le projet d'accélération numérique, signé à Kigali, au Rwanda, le 07 décembre 2021</p>
---	--	---

Kigali, 24/02/2022

(sé)

KAGAME Paul
Perezida wa Repubulika
President of the Republic
Président de la République

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

**Bibonywe kandi bishyizweho Ikirango cya Repubulika:
Seen and sealed with the Seal of the Republic:
Vu et scellé du Sceau de la République :**

(sé)

Dr UGIRASHEBUJA Emmanuel
Minisitiri w'Ubutabera akaba n'Intumwa Nkuru ya Leta
Minister of Justice and Attorney General
Ministre de la Justice et Garde des Sceaux

<p>ITEKA RYA PEREZIDA N° 006/01 RYO KU WA 24/02/2022 RYEMEZA BURUNDU AMASEZERANO HAGATI YA GUVERINOMA YA REPUBULIKA Y’U RWANDA NA GUVERINOMA YA REPUBULIKA YA RUBANDA Y’UBUSHINWA YO GUCA BURUNDU GUSORESHA KABIRI KU BYEREKEYE IMISORO KU MUSARURO N’IKUMIRA RY’INYEREZWA RY’UMUSORO NO KUTISHYURA UMUSORO, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA, KU WA 07 UKUBOZA 2021</p> <p style="text-align: center;"><u>ISHAKIRO</u></p> <p><u>Ingingo ya mbere:</u> Kwemeza burundu</p> <p><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</p> <p><u>Ingingo ya 3:</u> Igihe iri teka ritangirira gukurikizwa</p>	<p>PRESIDENTIAL ORDER N° 006/01 OF 24/02/2022 RATIFYING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND THE GOVERNMENT OF THE PEOPLE’S REPUBLIC OF CHINA FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX EVASION AND AVOIDANCE, SIGNED IN KIGALI, RWANDA, ON 07 DECEMBER 2021</p> <p style="text-align: center;"><u>TABLE OF CONTENTS</u></p> <p><u>Article One:</u> Ratification</p> <p><u>Article 2:</u> Authorities responsible for the implementation of this Order</p> <p><u>Article 3:</u> Commencement</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 006/01 DU 24/02/2022 RATIFIANT L’ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DU RWANDA ET LE GOUVERNEMENT DE LA RÉPUBLIQUE POPULAIRE DE CHINE POUR L’ÉLIMINATION DE LA DOUBLE IMPOSITION EN MATIÈRE D’IMPÔTS SUR LE REVENU ET LA PRÉVENTION DE LA FRAUDE ET L’ÉVASION FISCALES, SIGNÉ À KIGALI, AU RWANDA, LE 07 DÉCEMBRE 2021</p> <p style="text-align: center;"><u>TABLE DES MATIÈRES</u></p> <p><u>Article premier :</u> Ratification</p> <p><u>Article 2 :</u> Autorités chargées de l’exécution du présent arrêté</p> <p><u>Article 3 :</u> Entrée en vigueur</p>
--	--	---

<p>ITEKA RYA PEREZIDA N° 006/01 RYO KU WA 24/02/2022 RYEMEZA BURUNDU AMASEZERANO HAGATI YA GUVERINOMA YA REPUBULIKA Y’U RWANDA NA GUVERINOMA YA REPUBULIKA YA RUBANDA Y’UBUSHINWA YO GUCA BURUNDU GUSORESHA KABIRI KU BYEREKEYE IMISORO KU MUSARURO N’IKUMIRA RY’INYEREZWA RY’UMUSORO NO KUTISHYURA UMUSORO, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA, KU WA 07 UKUBOZA 2021</p> <p>Twebwe, KAGAME Paul, Perezida wa Repubulika;</p> <p>Dushingiye ku Itegeko Nshinga rya Repubulika y’u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 112, iya 120, iya 122, iya 167, iya 168 n’iya 176;</p> <p>Dushingiye ku Itegeko n° 004/2022 ryo ku wa 17/02/2022 ryemera kwemeza burundu Amasezerano hagati ya Guverinoma ya Repubulika y’u Rwanda na Guverinoma ya</p>	<p>PRESIDENTIAL ORDER N° 006/01 OF 24/02/2022 RATIFYING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND THE GOVERNMENT OF THE PEOPLE’S REPUBLIC OF CHINA FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX EVASION AND AVOIDANCE, SIGNED IN KIGALI, RWANDA, ON 07 DECEMBER 2021</p> <p>We, KAGAME Paul, President of the Republic;</p> <p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 112, 120, 122, 167, 168 and 176;</p> <p>Pursuant to Law n° 004/2022 of 17/02/2022 approving the ratification of the Agreement between the Government of the Republic of Rwanda and the Government of the People’s</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 006/01 DU 24/02/2022 RATIFIANT L’ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DU RWANDA ET LE GOUVERNEMENT DE LA RÉPUBLIQUE POPULAIRE DE CHINE POUR L’ÉLIMINATION DE LA DOUBLE IMPOSITION EN MATIÈRE D’IMPÔTS SUR LE REVENU ET LA PRÉVENTION DE LA FRAUDE ET L’ÉVASION FISCALES, SIGNÉ À KIGALI, AU RWANDA, LE 07 DÉCEMBRE 2021</p> <p>Nous, KAGAME Paul, Président de la République ;</p> <p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 112, 120, 122, 167, 168 et 176 ;</p> <p>Vu la Loi n° 004/2022 du 17/02/2022 approuvant la ratification de l’Accord entre le Gouvernement de la République du Rwanda et le Gouvernement de la République Populaire</p>
--	--	--

<p>Repubulika ya Rubanda y'Ubushinwa yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'ikumira ry'inerezwa ry'umusoro no kutishyura umusoro, yashyiriweho umukono i Kigali mu Rwanda, ku wa 07 Ukuboza 2021;</p> <p>Tumaze kubona Amasezerano hagati ya Guverinoma ya Repbulika y'u Rwanda na Guverinoma ya Repbulika ya Rubanda y'Ubushinwa yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'ikumira ry'inerezwa ry'umusoro no kutishyura umusoro, yashyiriweho umukono i Kigali mu Rwanda, ku wa 07 Ukuboza 2021;</p> <p>Bisabwe na Minisitiri w'Imari n'Igenamigambi;</p> <p>Inama y'Abaminisitiri imaze kubisuzuma no kubyemeza;</p> <p>TWATEGETSE KANDI DUTEGETSE:</p> <p><u>Ingingo ya mbere: Kwemeza burundu</u></p> <p>Amasezerano hagati ya Guverinoma ya Repbulika y'u Rwanda na Guverinoma ya Repbulika ya Rubanda y'Ubushinwa yo</p>	<p>Republic of China for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance, signed in Kigali, Rwanda, on 07 December 2021;</p> <p>Considering the Agreement between the Government of the Republic of Rwanda and the Government of the People's Republic of China for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance, signed in Kigali, Rwanda, on 07 December 2021;</p> <p>On proposal by the Minister of Finance and Economic Planning;</p> <p>After consideration and approval by the Cabinet meeting;</p> <p>HAVE ORDERED AND ORDER:</p> <p><u>Article One: Ratification</u></p> <p>The Agreement between the Government of the Republic of Rwanda and the Government of the People's Republic of China for the</p>	<p>de Chine pour l'élimination de la double imposition en matière d'impôt sur le revenu et la prévention de la fraude et l'évasion fiscales, signé à Kigali, au Rwanda, le 07 décembre 2021;</p> <p>Considérant l'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement de la République Populaire de Chine pour l'élimination de la double imposition en matière d'impôt sur le revenu et la prévention de la fraude et l'évasion fiscales, signé à Kigali, au Rwanda, le 07 décembre 2021 ;</p> <p>Sur proposition du Ministre des Finances et de la Planification Economique ;</p> <p>Après examen et adoption par le Conseil des Ministres ;</p> <p>AVONS ARRÊTÉ ET ARRÊTONS :</p> <p><u>Article premier : Ratification</u></p> <p>L'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement de la République Populaire de Chine pour</p>
---	--	---

<p>guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'ikumira ry'inyerezwa ry'umusoro no kutishyura umusoro, yashyiriweho umukono i Kigali mu Rwanda, ku wa 07 Ukuboza 2021, ari ku mugereka w'iri teka, yemejwe burundu kandi atangiye gukurikizwa uko yakabaye.</p> <p><u>Ingingo ya 2: Abashinzwe gushyira mu bikorwa iri teka</u></p> <p>Minisitiri w'Intebe, Minisitiri w'Imari n'Igenamigambi na Minisitiri w'Ububanyi n'Amahanga n'Ubutwererane bashinzwe gushyira mu bikorwa iri teka.</p> <p><u>Ingingo ya 3: Igihe iri teka ritangirira gukurikizwa</u></p> <p>Iri teka ritangira gukurikizwa ku munsu ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.</p>	<p>elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance, signed in Kigali, Rwanda, on 07 December 2021, annexed to this Order, is ratified and becomes fully effective.</p> <p><u>Article 2: Authorities responsible for the implementation of this Order</u></p> <p>The Prime Minister, the Minister of Finance and Economic Planning and the Minister of Foreign Affairs and International Cooperation are entrusted with the implementation of this Order.</p> <p><u>Article 3: Commencement</u></p> <p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p>l'élimination de la double imposition en matière d'impôt sur le revenu et la prévention de la fraude et l'évasion fiscales, signé à Kigali, au Rwanda, le 07 décembre 2021, annexé au présent arrêté, est ratifié et sort son plein et entier effet.</p> <p><u>Article 2 : Autorités chargées de l'exécution du présent arrêté</u></p> <p>Le Premier Ministre, le Ministre des Finances et de la Planification Économique et le Ministre des Affaires Étrangères et de la Coopération Internationale sont chargés de l'exécution du présent arrêté.</p> <p><u>Article 3 : Entrée en vigueur</u></p> <p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>
--	--	--

Kigali, 24/02/2022

(sé)

KAGAME Paul
Perezida wa Repubulika
President of the Republic
Président de la République

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

**Bibonywe kandi bishyizweho Ikirango cya Repubulika:
Seen and sealed with the Seal of the Republic:
Vu et scellé du Sceau de la République :**

(sé)

Dr UGIRASHEBUJA Emmanuel
Minisitiri w'Ubutabera akaba n'Intumwa Nkuru ya Leta
Minister of Justice and Attorney General
Ministre de la Justice et Garde des Sceaux

<p>UMUGEREKA W'ITEKA RYA PEREZIDA N° 006/01 RYO KU WA 24/02/2022 RYEMEZA BURUNDU AMASEZERANO HAGATI YA GUVERINOMA YA REPUBULIKA Y'U RWANDA NA GUVERINOMA YA REPUBULIKA YA RUBANDA Y'UBUSHINWA YO GUCA BURUNDU GUSORESHA KABIRI KU BYEREKEYE IMISORO KU MUSARURO N'IKUMIRA RY'INYEREZWA RY'UMUSORO NO KUTISHYURA UMUSORO, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA, KU WA 07 UKUBOZA 2021</p>	<p>ANNEX TO PRESIDENTIAL ORDER N° 006/01 OF 24/02/2022 RATIFYING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX EVASION AND AVOIDANCE, SIGNED IN KIGALI, RWANDA, ON 07 DECEMBER 2021</p>	<p>ANNEXE À L'ARRÊTÉ PRÉSIDENTIEL N° 006/01 DU 24/02/2022 RATIFIANT L'ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DU RWANDA ET LE GOUVERNEMENT DE LA RÉPUBLIQUE POPULAIRE DE CHINE POUR L'ÉLIMINATION DE LA DOUBLE IMPOSITION EN MATIÈRE D'IMPÔTS SUR LE REVENU ET LA PRÉVENTION DE LA FRAUDE ET L'ÉVASION FISCALES, SIGNÉ À KIGALI, AU RWANDA, LE 07 DÉCEMBRE 2021</p>
--	---	--

**AGREEMENT
BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF RWANDA
AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA
FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES
ON INCOME AND THE PREVENTION OF TAX EVASION AND AVOIDANCE**

The Government of the Republic of Rwanda and the Government of the People's Republic of China,

Desiring to further develop their economic relationship and to enhance their cooperation in tax matters,

Intending to conclude an Agreement for the elimination of double taxation with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third States),

Have agreed as follows:

**ARTICLE 1
PERSONS COVERED**

1. This Agreement shall apply to persons who are residents of one or both of the Contracting States.
2. For the purposes of this Agreement, income derived by or through an entity or arrangement that is treated as wholly or partly fiscally transparent under the tax law of either Contracting State shall be considered to be income of a resident of a Contracting State but only to the extent that the income is treated, for purposes of taxation by that State, as the income of a resident of that State.
3. This Agreement shall not affect the taxation, by a Contracting State, of its residents except with respect to the benefits granted under paragraph 2 of Article 9 and Articles 18, 19, 20, 22, 23, 24 and 27.

**ARTICLE 2
TAXES COVERED**

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises.

3. The existing taxes to which the Agreement shall apply are in particular:

a) in China:

- (i) the individual income tax;
- (ii) the enterprise income tax;

(hereinafter referred to as "Chinese tax");

b) in Rwanda:

- (i) personal income tax;
- (ii) corporate income tax;

(hereinafter referred to as "Rwandan tax").

4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes which have been made in their taxation laws.

ARTICLE 3 GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:

a) the term "China" means the People's Republic of China; when used in geographical sense, means all the territory of the People's Republic of China, including its land territory, internal waters, territorial sea and territorial airspace, and any area beyond its territorial sea, within which the People's Republic of China has sovereign rights or may exercise jurisdiction in accordance with international law and its internal law, to which the Chinese laws relating to taxation apply;

b) the term "Rwanda" means the Republic of Rwanda and when used in geographical sense, includes all the territory, lakes and any other area in the lakes and the air within which Rwanda may exercise sovereign rights or jurisdiction in accordance with international law;

c) the term "person" includes an individual, a company and any other body of persons;

d) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;

e) the term "enterprise" applies to the carrying on of any business;

f) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean, respectively, an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

g) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

h) the term “competent authority” means, in the case of China, the State Taxation Administration or its authorized representative, and in the case of Rwanda, the Minister in charge of Finance or his authorized representative;

i) the term “national”, in relation to a Contracting State, means:

(i) any individual possessing the nationality of a Contracting State; and

(ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State.

2. As regards the application of the Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has at that time under the law of that State for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

ARTICLE 4 RESIDENT

1. For the purposes of this Agreement, the term “resident of a Contracting State” means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of incorporation, place of effective management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

a) he shall be deemed to be a resident only of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the State with which his personal and economic relations are closer (centre of vital interests);

b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident only of the State in which he has an habitual abode;

c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident only of the State of which he is a national;

d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, the competent authorities of the Contracting States shall endeavour to determine by mutual agreement the Contracting State of which such person shall be deemed to be a resident for the purposes of the Agreement, having regard to its place of

effective management, the place where it is incorporated or otherwise constituted and any other relevant factors. In the absence of such agreement, such person shall not be entitled to any relief or exemption from tax provided by this Agreement except to the extent and in such manner as may be agreed upon by the competent authorities of the Contracting States.

ARTICLE 5 PERMANENT ESTABLISHMENT

1. For the purposes of this Agreement, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. The term "permanent establishment" includes especially:

- a) a place of management;
- b) a branch;
- c) an office;
- d) a factory;
- e) a workshop;
- f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources;
- g) a warehouse in relation to a person providing storage facilities for others; and
- h) a farm, plantation or other place where agricultural, forestry or related activities are carried on.

3. The term "permanent establishment" shall be deemed to include:

- a) a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than 6 months in any twelve-month period commencing or ending in the fiscal year concerned;
- b) activities carried on by an enterprise in a Contracting State for a period or periods aggregating more than 183 days within any twelve-month period commencing or ending in the fiscal year concerned which consist of, or which are connected with, the exploration for or exploitation of natural resources situated in that State.

4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:

- a) the use of facilities solely for the purpose of storage or display of goods or merchandise belonging to the enterprise;
- b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage or display;
- c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
- d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise;

e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any activity not listed in subparagraphs a) to d), provided that this activity has a preparatory or auxiliary character; or

f) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs a) to e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

5. Notwithstanding the provisions of paragraphs 1 and 2, where a person — other than an agent of an independent status to whom paragraph 6 applies — is acting in a Contracting State on behalf of an enterprise of the other Contracting State and has, and habitually exercises, in that Contracting State an authority to conclude contracts, or habitually plays the principal role leading to the conclusion of contracts that are routinely concluded without material modification by the enterprise, and these contracts are in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that Contracting State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.

6. An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.

7. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

ARTICLE 6 INCOME FROM IMMOVABLE PROPERTY

1. Income derived by a resident of a Contracting State from immovable property (including income from agriculture or forestry) situated in the other Contracting State may be taxed in that other State.

2. The term “immovable property” shall have the meaning which it has under the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or use in any other form of immovable property.

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable

property of an enterprise.

ARTICLE 7 BUSINESS PROFITS

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other State, but only so much of them as is attributable to that permanent establishment.

2. Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere. However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise by way of interest on moneys lent to the head office of the enterprise or any of its other offices.

4. In so far as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article.

5. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

6. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

7. Where profits include items of income which are dealt with separately in other Articles of

this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

ARTICLE 8 SHIPPING AND AIR TRANSPORT

1. Profits from the operation of ships or aircraft in international traffic by an enterprise of a Contracting State shall be taxable only in that Contracting State.

2. For the purposes of this Article, profits from the operation of ships or aircraft in international traffic shall include:

- a) profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic,
- b) profits derived from the use or rental of containers or other related equipment;

where such rental, or such use or rental, as the case may be, is incidental to the operation of ships or aircraft in international traffic.

3. The provisions of paragraph 1 shall also apply to profits from the participation in a pool, a joint business or an international operating agency.

ARTICLE 9 ASSOCIATED ENTERPRISES

1. Where

- a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or
- b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. Where a Contracting State includes in the profits of an enterprise of that State — and taxes accordingly — profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Agreement and the competent authorities of the Contracting States shall, if necessary, consult each other.

ARTICLE 10

DIVIDENDS

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other State.

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the beneficial owner of the dividends is a resident of the other Contracting State, the tax so charged shall not exceed 7.5 per cent of the gross amount of the dividends.

This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term "dividends" as used in this Article means income from shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident through a permanent establishment situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

5. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other State may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other State or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment situated in that other State, nor subject the company's undistributed profits to a tax on the company's undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

ARTICLE 11 INTEREST

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. However, such interest may also be taxed in the Contracting State in which it arises and according to the laws of that State, but if the beneficial owner of the interest is a resident of the other Contracting State, the tax so charged shall not exceed 8 per cent of the gross amount of the interest.

3. Notwithstanding the provisions of paragraph 2, interest arising in a Contracting State shall be exempt from tax in that State if it is derived by the Government of the other Contracting State or a political subdivision or a local authority thereof, the Central Bank of the other Contracting State or any institution directly or indirectly wholly owned by the Government of the other Contracting State or a political subdivision or a local authority thereof.

4. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article.

5. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

6. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment, then such interest shall be deemed to arise in the State in which the permanent establishment is situated.

7. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the interest, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

ARTICLE 12 ROYALTIES

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. However, such royalties may also be taxed in the Contracting State in which they arise and according to the laws of that State, but if the beneficial owner of the royalties is a resident of the other Contracting State, the tax so charged shall not exceed 10 per cent of the gross amount of the royalties.

3. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films, or films or tapes for broadcasting, any patent, trademark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise through a permanent establishment situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

5. Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment is situated.

6. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

ARTICLE 13 FEES FOR TECHNICAL SERVICES

1. Fees for technical services arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. However, subject to the provisions of Articles 8, 16 and 17, fees for technical services arising in a Contracting State may also be taxed in that State according to the laws of that State, but if the beneficial owner of the fees is a resident of the other Contracting State, the tax so charged shall not exceed 10 per cent of the gross amount of the technical fees.

3. The term "fees for technical services" as used in this Article means any payment in consideration for any service of a managerial, technical or consultancy nature, unless the payment is made:

- (a) to an employee of the person making the payment;
- (b) for teaching in an educational institution or for teaching by an educational institution; or
- (c) by an individual for services for the personal use of an individual.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the technical fees, being a resident of a Contracting State, carries on business in the other Contracting State in which the fees for technical services arise, through a permanent establishment situated therein and the fees for technical services are effectively connected with such permanent establishment. In such case, the provisions of Article 7 shall apply.

5. For the purposes of this Article, subject to paragraph 6, fees for technical services shall be deemed to arise in a Contracting State if the payer is a resident of that State or if the person paying the fees, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment in connection with which the obligations to pay the fees was incurred, and such fees are borne by the permanent establishment.

6. For the purposes of this Article, fees for technical services shall be deemed not to arise in a Contracting State if the payer is a resident of that State and carries on business in the other

Contracting State or a third State through a permanent establishment situated in that other State or the third State and such fees are borne by that permanent establishment.

7. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the fees for technical services paid exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

ARTICLE 14 CAPITAL GAINS

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other State.

2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise), may be taxed in that other State.

3. Gains from the alienation of ships or aircraft operated in international traffic by an enterprise of a Contracting State, or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in that Contracting State.

4. Gains derived by a resident of a Contracting State from the alienation of shares deriving more than 50 per cent of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State.

5. Gains, other than those to which paragraph 4 applies, derived by a resident of a Contracting State from the alienation of shares of a company which is a resident of the other Contracting State, may be taxed in that other Contracting State if the alienator, at any time during the 365 days preceding such alienation, held directly or indirectly at least 25 per cent of the capital of that company.

6. Gains from the alienation of any property, other than that referred to in paragraphs 1 to 5, shall be taxable only in the Contracting State of which the alienator is a resident.

ARTICLE 15 INCOME FROM EMPLOYMENT

1. Subject to the provisions of Articles 16, 18 and 19, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

- a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in any twelve month period commencing or ending in the fiscal year concerned, and
- b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State, and
- c) the remuneration is not borne by a permanent establishment which the employer has in the other State.

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting State, may be taxed in that Contracting State.

ARTICLE 16 DIRECTORS' FEES

Directors' fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other State.

ARTICLE 17 ENTERTAINERS AND SPORTSPERSONS

1. Notwithstanding the provisions of Article 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsperson, from his personal activities as such exercised in the other Contracting State, may be taxed in that other State.

2. Where income in respect of personal activities exercised by an entertainer or a sportsperson in his capacity as such accrues not to the entertainer or sportsperson himself but to another person, that income may, notwithstanding the provisions of Articles 7 and 15, be taxed in the Contracting State in which the activities of the entertainer or sportsperson are exercised.

3. Notwithstanding the provisions of paragraphs 1 and 2, income derived from such activities as are referred to in paragraph 1 performed under a cultural agreement or arrangement between the Contracting States shall be exempt from tax in the Contracting State in which the activities are exercised if the visit to that State is wholly or substantially supported by public or government funds of either Contracting State.

ARTICLE 18 PENSIONS

1. Subject to the provisions of paragraph 2 of Article 19, pensions and other similar remuneration paid to a resident of a Contracting State in consideration of past employment shall be taxable only in that State. However such pensions and other similar remuneration may also be taxed in the other contracting State if they arise in that State.

2. Notwithstanding the provisions of paragraph 1, pensions paid and other similar payments made under a public scheme of the social security system of a Contracting State, a political subdivision or a local authority thereof shall be taxable only in that State.

3. Notwithstanding any provision of this Agreement, pension and other similar remuneration paid to a resident of a Contracting State in consideration of past employment exercised in the other Contracting State shall be exempt from tax in the first-mentioned State if that pension or other similar remuneration would be exempt from tax in the other State if the recipient were a resident of that other State.

ARTICLE 19 GOVERNMENT SERVICE

1. a) Salaries, wages and other similar remuneration, other than a pension, paid by the Government of a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to the Government of that State or subdivision or authority, shall be taxable only in that State.

b) However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State who:

(i) is a national of that State; or

(ii) did not become a resident of that State solely for the purpose of rendering the services.

2. a) Pensions and other similar remuneration paid by, or out of funds created by, a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to the Government of that State or subdivision or authority shall be taxable only in that State.

b) However, such pensions and other similar remuneration shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that State.

3. The provisions of Articles 15, 16, 17 and 18 shall apply to salaries, wages, pensions, and other similar remuneration in respect of services rendered in connection with a business carried on by the Government of a Contracting State or a political subdivision or a local authority thereof.

ARTICLE 20 STUDENTS

Payments which a student or business apprentice who is or was immediately before visiting a

Contracting State a resident of the other Contracting State and who is present in the first-mentioned State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that State, provided that such payments arise from sources outside that State.

ARTICLE 21 OTHER INCOME

1. Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Agreement shall be taxable only in that State.
2. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.
3. Notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting State not dealt with in the foregoing Articles of the Agreement and arising in the other Contracting State may also be taxed in that other State.

ARTICLE 22 METHODS FOR ELIMINATION OF DOUBLE TAXATION

1. In China, in accordance with the provisions of the law of China, double taxation shall be eliminated as follows:
 - a) Where a resident of China derives income from Rwanda, the amount of tax paid on that income in Rwanda in accordance with the provisions of this Agreement (except to the extent that these provisions allow taxation by Rwanda solely because the income is also income derived by a resident of Rwanda) may be credited against the Chinese tax imposed on that resident. The amount of the credit, however, shall not exceed the amount of the Chinese tax on that income computed in accordance with the taxation laws and regulations of China.
 - b) Where the income derived from Rwanda is dividend paid by a company which is a resident of Rwanda to a company which is a resident of China and which owns not less than 20 per cent of the shares of the company paying the dividend, the credit shall take into account the tax paid to Rwanda by the company paying the dividend in respect of its income.

2. In Rwanda, double taxation shall be eliminated as follows:

Chinese tax paid by a resident of Rwanda in respect of income taxable in China, in accordance with the provisions of this Agreement, shall be deducted from taxes due in accordance with Rwandan Tax Law (which shall not affect the general principle hereof). Such deduction shall not, however, exceed the tax payable in Rwanda that would otherwise be payable on the

income taxable in China.

3. For the purposes of this Article, tax paid in either of the Contracting States shall be deemed to include the amount of tax which would have been paid if the tax had not been exempted or reduced in accordance with the relevant incentives designed to promote economic development in the domestic laws or connected regulations of that State. The provisions of this paragraph shall be effective for a period of 10 years starting from the entry into force of this Agreement. However, the period may be extended by mutual agreement of the competent authorities of the Contracting States.

ARTICLE 23 NON-DISCRIMINATION

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances, in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 1, also apply to persons who are not residents of one or both of the Contracting States.

2. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favorably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities. This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

3. Except where the provisions of paragraph 1 of Article 9, paragraph 7 of Article 11, paragraph 6 of Article 12, or paragraph 7 of Article 13 apply, interest, royalties, fees for technical services and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned State.

4. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned State are or may be subjected.

5. The provisions of the Article shall, notwithstanding the provisions of Article 2, apply to taxes of every kind and description.

ARTICLE 24 MUTUAL AGREEMENT PROCEDURE

1. Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic law of those States, present his case to

the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 23, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement.

2. The competent authority shall endeavor, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.

3. The competent authorities of the Contracting States shall endeavor to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Agreement. They may also consult together for the elimination of double taxation in cases not provided for in the Agreement.

4. The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of paragraphs 2 and 3. When it seems advisable for reaching an agreement, representatives of the competent authorities of the Contracting States may meet together for an oral exchange of opinions.

ARTICLE 25 EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

- a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be

contrary to public policy (*ordre public*).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

ARTICLE 26 ENTITLEMENT TO BENEFITS

Notwithstanding the other provisions of this Agreement, a benefit under this Agreement shall not be granted in respect of an item of income if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of this Agreement.

ARTICLE 27 MEMBERS OF DIPLOMATIC MISSIONS AND CONSULAR POSTS

Nothing in this Agreement shall affect the fiscal privileges of members of diplomatic missions or consular posts under the general rules of international law or under the provisions of special agreements.

ARTICLE 28 ENTRY INTO FORCE

Both Contracting States shall notify each other through diplomatic channels that they have completed the internal legal procedures necessary for the entry into force of this Agreement. This Agreement shall enter into force on the thirtieth day upon the receipt of the latter notification. This Agreement shall be applicable in respect of income derived during the taxable years beginning on or after the first day of January next following that in which this Agreement enters into force.

ARTICLE 29 TERMINATION

This Agreement shall continue in effect indefinitely but either of the Contracting States may, on or before the thirtieth day of June in any calendar year beginning after the expiration of a period of five years from the date of its entry into force, give written notice of termination to the other Contracting State through diplomatic channels. In such event this Agreement shall cease to have effect as respects income derived during the taxable years beginning on or after

the first day of January in the calendar year next following that in which the notice of termination is given.


IN WITNESS whereof the undersigned, duly authorized thereto, have signed this Agreement.

Done at Kigali on the 7th day of December, 2021, in duplicate in the French, Chinese and English languages, all texts being equally authentic. In case of divergence in interpretation, the English text shall prevail.



For the Government of
the Republic of Rwanda

For the Government of
the People's Republic of China



PROTOCOL

At the signing of the Agreement between the Government of the Republic of Rwanda and the Government of the People's Republic of China for the Elimination of Double Taxation With Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance (hereinafter referred to as "the Agreement"), both sides have agreed upon the following provisions, which shall form an integral part of the Agreement:

1. With reference to Article 5,

For the sole purpose of determining whether the period or periods referred to in paragraph 3 a) and b) have been exceeded,

- a) where an enterprise of a Contracting State carries on activities referred to in paragraph 3 a) and b) in the other Contracting State, and these activities are carried on during one or more periods of time that, in the aggregate, exceed 30 days without exceeding the periods referred to in paragraph 3 a) and b), and
- b) connected activities are carried on at the same building site or construction, assembly or installation project, place of exploration for or exploitation of natural resources, during different periods of time, each exceeding 30 days, by one or more enterprises closely related to the first-mentioned enterprise,

these different periods of time shall be added to the period or periods of time during which the first-mentioned enterprise has carried on such activities.

2. With reference to paragraph 1 of Article 7,

In the determination of the profits of a building site or construction, assembly or installation project there shall be attributed to that permanent establishment in the Contracting State in which the permanent establishment is situated only the profits resulting from the activities of the permanent establishment as such. In cases in which the headquarter of an enterprise of a Contracting State undertakes the provision of goods or merchandise, and the permanent establishment of the enterprise situated in the other Contracting State undertakes the assembly or installation activities in connection with such goods or merchandise and has no involvement in the provision of the goods or merchandise, the profits derived from the provision of goods or merchandise by the headquarters should not be attributed to the permanent establishment.

3. With reference to Articles 10, 11, 12 and 13,

The Contracting State in which the income arises shall forthwith limit its tax to the rates given in the Articles instead of taxing in full in the first place and later making a refund.

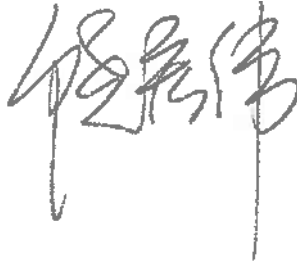
IN WITNESS whereof the undersigned, duly authorized thereto, have signed this Protocol.

Done at Kigali on the 7th day of December, 2021, in duplicate in the French, Chinese and English languages, all texts being equally authentic. In case of divergence in interpretation, the English text shall prevail.



For the Government of
the Republic of Rwanda

For the Government of
the People's Republic of China



<p>Bibonywe kugira ngo bishyirwe ku mugereka w'Iteka rya Perezida n° 006/01 ryo ku wa 24/02/2022 ryemeza burundu Amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Repubulika ya Rubanda y'Ubushinwa yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'ikumira ry'inyezwa ry'umusoro no kutishyura umusoro, yashyiriweho umukono i Kigali mu Rwanda, ku wa 07 Ukuboza 2021</p>	<p>Seen to be annexed to Presidential Order n° 006/01 of 24/02/2022 ratifying the Agreement between the Government of the Republic of Rwanda and the Government of the People's Republic of China for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance, signed in Kigali, Rwanda, on 07 December 2021</p>	<p>Vu pour être annexé à l'Arrêté Présidentiel n° 006/01 du 24/02/2022 ratifiant l'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement de la République Populaire de Chine pour l'élimination de la double imposition en matière d'impôt sur le revenu et la prévention de la fraude et l'évasion fiscales, signé à Kigali, au Rwanda, le 07 décembre 2021</p>
--	--	--

Kigali, 24/02/2022

(sé)

KAGAME Paul
Perezida wa Repubulika
President of the Republic
Président de la République

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

**Bibonywe kandi bishyizweho Ikirango cya Repubulika:
Seen and sealed with the Seal of the Republic:
Vu et scellé du Sceau de la République :**

(sé)

Dr UGIRASHEBUJA Emmanuel
Minisitiri w'Ubutabera akaba n'Intumwa Nkuru ya Leta
Minister of Justice and Attorney General
Ministre de la Justice et Garde des Sceaux

<p>ITEKA RYA PEREZIDA N° 007/01 RYO KU WA 24/02/2022 RISHYIRAHU UMUMINISITIRI</p> <p style="text-align: center;"><u>ISHAKIRO</u></p> <p><u>Ingingo ya mbere:</u> Ishyirwaho</p> <p><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</p> <p><u>Ingingo ya 3:</u> Ivanwaho ry'ingingo zinyuranyije n'iri teka</p> <p><u>Ingingo ya 4:</u> Igihe iri teka ritangirira gukurikizwa</p>	<p>PRESIDENTIAL ORDER N° 007/01 OF 24/02/2022 APPOINTING A MINISTER</p> <p style="text-align: center;"><u>TABLE OF CONTENTS</u></p> <p><u>Article One:</u> Appointment</p> <p><u>Article 2:</u> Authorities responsible for the implementation of this Order</p> <p><u>Article 3:</u> Repealing provision</p> <p><u>Article 4:</u> Commencement</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 007/01 DU 24/02/2022 PORTANT NOMINATION D'UN MINISTRE</p> <p style="text-align: center;"><u>TABLE DES MATIÈRES</u></p> <p><u>Article premier:</u> Nomination</p> <p><u>Article 2:</u> Autorités chargées de l'exécution du présent arrêté</p> <p><u>Article 3:</u> Disposition abrogatoire</p> <p><u>Article 4:</u> Entrée en vigueur</p>
--	---	---

<p>ITEKA RYA PEREZIDA N° 007/01 RYO KU WA 24/02/2022 RISHYIRAHU UMUMINISITIRI</p> <p>Twebwe, KAGAME Paul, Perezida wa Repubulika;</p> <p>Dushingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 112, iya 116, iya 120 n'iya 176;</p> <p>TWATEGETSE KANDI DUTEGETSE:</p> <p><u>Ingingo ya mbere: Ishyirwaho</u></p> <p>Bwana GASANA Alfred agizwe Minisitiri w'Umutekano mu Gihugu.</p> <p><u>Ingingo ya 2: Abashinzwe gushyira mu bikorwa iri teka</u></p> <p>Minisitiri w'Intebe na Minisitiri w'Imari n'Igenamigambi bashinzwe gushyira mu bikorwa iri teka.</p>	<p>PRESIDENTIAL ORDER N° 007/01 OF 24/02/2022 APPOINTING A MINISTER</p> <p>We, KAGAME Paul, President of the Republic;</p> <p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 112, 116, 120 and 176;</p> <p>HAVE ORDERED AND ORDER:</p> <p><u>Article One: Appointment</u></p> <p>Mr GASANA Alfred is appointed Minister of Interior.</p> <p><u>Article 2: Authorities responsible for the implementation of this Order</u></p> <p>The Prime Minister and the Minister of Finance and Economic Planning are entrusted with the implementation of this Order.</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 007/01 DU 24/02/2022 PORTANT NOMINATION D'UN MINISTRE</p> <p>Nous, KAGAME Paul, Président de la République;</p> <p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 112, 116, 120 et 176;</p> <p>AVONS ARRÊTÉ ET ARRÊTONS:</p> <p><u>Article premier: Nomination</u></p> <p>M. GASANA Alfred est nommé Ministre de l'Intérieur.</p> <p><u>Article 2: Autorités chargées de l'exécution du présent arrêté</u></p> <p>Le Premier Ministre et le Ministre des Finances et de la Planification Économique sont chargés de l'exécution du présent arrêté.</p>
--	--	--

<p><u>Ingingo ya 3: Ivanwaho ry'ingingo zinyuranyije n'iri teka</u></p> <p>Ingingo zose z'amateka abanziriza iri kandi zinyuranyije na ryo zivanyweho.</p> <p><u>Ingingo ya 4: Igihe iri teka ritangirira gukurikizwa</u></p> <p>Iri teka ritangira gukurikizwa ku muni ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda. Agaciro karyo gahera ku wa 10/12/2021.</p>	<p><u>Article 3: Repealing provision</u></p> <p>All prior provisions contrary to this Order are repealed.</p> <p><u>Article 4: Commencement</u></p> <p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda. It takes effect as of 10/12/2021.</p>	<p><u>Article 3: Disposition abrogatoire</u></p> <p>Toutes les dispositions antérieures contraires au présent arrêté sont abrogées.</p> <p><u>Article 4: Entrée en vigueur</u></p> <p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda. Il sort ses effets à partir du 10/12/2021.</p>
--	--	---

Kigali, 24/02/2022

(sé)

KAGAME Paul
Perezida wa Repubulika
President of the Republic
Président de la République

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

Bibonywe kandi bishyizweho Ikirango cya Repubulika:
Seen and sealed with the Seal of the Republic:
Vu et scellé du Sceau de la République :

(sé)

Dr UGIRASHEBUJA Emmanuel
Minisitiri w'Ubutabera akaba n'Intumwa Nkuru ya Leta
Minister of Justice and Attorney General
Ministre de la Justice et Garde des Sceaux

<p>ITEKA RYA PEREZIDA N° 008/01 RYO KU WA 24/02/2022 RISHYIRAHU UMUCAMANZA MU RUKIKO RW'UBUJURIRE</p> <p style="text-align: center;"><u>ISHAKIRO</u></p> <p><u>Ingingo ya mbere:</u> Ishyirwaho</p> <p><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</p> <p><u>Ingingo ya 3:</u> Ivanwaho ry'ingingo zinyuranyije n'iri teka</p> <p><u>Ingingo ya 4:</u> Igihe iri teka ritangirira gukurikizwa</p>	<p>PRESIDENTIAL ORDER N° 008/01 OF 24/02/2022 APPOINTING A JUDGE IN COURT OF APPEAL</p> <p style="text-align: center;"><u>TABLE OF CONTENTS</u></p> <p><u>Article One:</u> Appointment</p> <p><u>Article 2:</u> Authorities responsible for the implementation of this Order</p> <p><u>Article 3:</u> Repealing provision</p> <p><u>Article 4:</u> Commencement</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 008/01 DU 24/02/2022 PORTANT NOMINATION D'UN JUGE DE LA COUR D'APPEL</p> <p style="text-align: center;"><u>TABLE DES MATIÈRES</u></p> <p><u>Article premier:</u> Nomination</p> <p><u>Article 2:</u> Autorités chargées de l'exécution du présent arrêté</p> <p><u>Article 3:</u> Disposition abrogatoire</p> <p><u>Article 4:</u> Entrée en vigueur</p>
--	---	--

<p>ITEKA RYA PEREZIDA N° 008/01 RYO KU WA 24/02/2022 RISHYIRAHU UMUCAMANZA MU RUKIKO RW'UBUJURIRE</p> <p>Twebwe, KAGAME Paul, Perezida wa Repbulika;</p> <p>Dushingiye ku Itegeko Nshinga rya Repbulika y'u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 112, iya 120, iya 122 n'iya 176;</p> <p>Dushingiye ku Itegeko Ngenga n° 002/2018.OL ryo ku wa 04/04/2018 rishyiraho Urukiko rw'Uburirire, cyane cyane mu ngingo yaryo ya 3;</p> <p>Dushingiye ku Itegeko n° 014/2021 ryo ku wa 03/03/2021 rigena sitati y'abacamanza n'abakozi b'inkiko, cyane cyane mu ngingo yaryo ya 20;</p> <p>Tumaze kugisha inama Inama Nkuru y'Ubucamanza yateranye mu nama idasanzwe ku wa 14/12/2021 n'Inama y'Abaminisitiri yateranye ku wa 14/12/2021;</p>	<p>PRESIDENTIAL ORDER N° 008/01 OF 24/02/2022 APPOINTING A JUDGE IN COURT OF APPEAL</p> <p>We, KAGAME Paul, President of the Republic;</p> <p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 112, 120, 122 and 176;</p> <p>Pursuant to Organic Law n° 002/2018.OL of 04/04/2018 establishing the Court of Appeal, especially in Article 3;</p> <p>Pursuant to Law n° 014/2021 of 03/03/2021 determining statute of judges and judicial personnel, especially in Article 20;</p> <p>After consultations with the High Council of Judiciary, in its extraordinary session of 14/12/2021 and the Cabinet, in its meeting of 14/12/2021;</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 008/01 DU 24/02/2022 PORTANT NOMINATION D'UN JUGE DE LA COUR D'APPEL</p> <p>Nous, KAGAME Paul, Président de la République;</p> <p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 112, 120, 122 et 176;</p> <p>Vu la Loi Organique n° 002/2018.OL du 04/04/2018 portant création de la Cour d'Appel, spécialement en son article 3;</p> <p>Vu la Loi n° 014/2021 du 03/03/2021 déterminant statut des juges et du personnel judiciaire, spécialement en son article 20;</p> <p>Après consultations avec le Conseil Supérieur de la Magistrature en sa session extraordinaire du 14/12/2021 et le Conseil des Ministres en sa séance du 14/12/2021;</p>
--	--	--

<p>Bimaze kwemezwa na Sena mu nama yayo y’Inteko rusange yo ku wa 28/12/2021;</p> <p>TWATEGETSE KANDI DUTEGETSE:</p> <p><u>Ingingo ya mbere: Ishyirwaho</u></p> <p>Madamu MUKAMURENZI Béatrice agizwe Umucamanza mu Rukiko rw’Ubujurire.</p> <p><u>Ingingo ya 2: Abashinzwe gushyira mu bikorwa iri teka</u></p> <p>Minisitiri w’Intebe, Minisitiri w’Ubutabera akaba n’Intumwa Nkuru ya Leta, Minisitiri w’Abakozi ba Leta n’Umurimo na Minisitiri w’Imari n’Igenamigambi bashinzwe gushyira mu bikorwa iri teka.</p> <p><u>Ingingo ya 3: Ivanwaho ry’ingingo zinyuranyije n’iri teka</u></p> <p>Ingingo zose z’amateka abanziriza iri kandi zinyuranyije na ryo zivanyweho.</p> <p><u>Ingingo ya 4: Igihe iri teka ritangirira gukurikizwa</u></p> <p>Iri teka ritangira gukurikizwa ku muni ritangarijweho mu Igazeti ya Leta ya Repubulika y’u Rwanda. Agaciro karyo gahera ku wa 14/12/2021.</p>	<p>After approval by Senate in its plenary sitting of 28/12/2021;</p> <p>HAVE ORDERED AND ORDER:</p> <p><u>Article One: Appointment</u></p> <p>Ms MUKAMURENZI Béatrice is appointed Judge in the Court of Appeal.</p> <p><u>Article 2: Authorities responsible for the implementation of this Order</u></p> <p>The Prime Minister, the Minister of Justice and Attorney General, the Minister of Public Service and Labour and the Minister of Finance and Economic Planning are entrusted with the implementation of this Order.</p> <p><u>Article 3: Repealing provision</u></p> <p>All prior provisions contrary to this Order are repealed.</p> <p><u>Article 4: Commencement</u></p> <p>This Order comes into force on the date of its publication in Official Gazette of the Republic of Rwanda. It takes effect as of 14/12/2021.</p>	<p>Après l’approbation par le Sénat en sa séance plénière du 28/12/2021;</p> <p>AVONS ARRÊTÉ ET ARRÉTONS :</p> <p><u>Article premier : Nomination</u></p> <p>Mme MUKAMURENZI Béatrice est nommée juge de la Cour d’Appel.</p> <p><u>Article 2: Autorités chargées de l’exécution du présent arrêté</u></p> <p>Le Premier Ministre, le Ministre de la Justice et Garde des Sceaux, le Ministre de la Fonction Publique et du Travail et le Ministre des Finances et de la Planification Économique sont chargés de l’exécution du présent arrêté.</p> <p><u>Article 3: Disposition abrogatoire</u></p> <p>Toutes les dispositions antérieures contraires au présent arrêté sont abrogées.</p> <p><u>Article 4: Entrée en vigueur</u></p> <p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda. Il sort ses effets à partir du 14/12/2021.</p>
--	---	---

Kigali, 24/02/2022

(sé)

KAGAME Paul
Perezida wa Repubulika
President of the Republic
Président de la République

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

**Bibonywe kandi bishyizweho Ikirango cya Repubulika:
Seen and sealed with the Seal of the Republic:
Vu et scellé du Sceau de la République :**

(sé)

Dr UGIRASHEBUJA Emmanuel
Minisitiri w'Ubutabera akaba n'Intumwa Nkuru ya Leta
Minister of Justice and Attorney General
Ministre de la Justice et Garde des Sceaux

<p>ITEKA RYA PEREZIDA N° 009/01 RYO KU WA 24/02/2022 RISHYIRAHO PEREZIDA WA KOMISIYO</p>	<p>PRESIDENTIAL ORDER N° 009/01 OF 24/02/2022 APPOINTING A CHAIRPERSON OF COMMISSION</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 009/01 DU 24/02/2022 PORTANT NOMINATION D'UN PRÉSIDENT DE COMMISSION</p>
<p><u>ISHAKIRO</u></p>	<p><u>TABLE OF CONTENTS</u></p>	<p><u>TABLE DES MATIÈRES</u></p>
<p><u>Ingingo ya mbere:</u> Ishyirwaho</p>	<p><u>Article One:</u> Appointment</p>	<p><u>Article premier:</u> Nomination</p>
<p><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</p>	<p><u>Article 2:</u> Authorities responsible for the implementation of this Order</p>	<p><u>Article 2:</u> Autorités chargées de l'exécution du présent arrêté</p>
<p><u>Ingingo ya 3:</u> Ivanwaho ry'ingingo zinyuranyije n'iri teka</p>	<p><u>Article 3:</u> Repealing provision</p>	<p><u>Article 3:</u> Disposition abrogatoire</p>
<p><u>Ingingo ya 4:</u> Igihe iri teka ritangirira gukurikizwa</p>	<p><u>Article 4:</u> Commencement</p>	<p><u>Article 4:</u> Entrée en vigueur</p>

<p>ITEKA RYA PEREZIDA N° 009/01 RYO KU WA 24/02/2022 RISHYIRAHO PEREZIDA WA KOMISIYO</p>	<p>PRESIDENTIAL ORDER N° 009/01 OF 24/02/2022 APPOINTING A CHAIRPERSON OF COMMISSION</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 009/01 DU 24/02/2022 PORTANT NOMINATION D'UN PRÉSIDENT DE COMMISSION</p>
<p>Twebwe, KAGAME Paul, Perezida wa Repubulika;</p>	<p>We, KAGAME Paul, President of the Republic;</p>	<p>Nous, KAGAME Paul, Président de la République;</p>
<p>Dushingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 86. iya 112, 120, iya 122 n'iya 176;</p>	<p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 86, 112, 120, 122 and 176;</p>	<p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 86, 112, 120, 122 et 176;</p>
<p>Dushingiye ku Itegeko n° 86/2013 ryo ku wa 11/09/2013 rishyiraho sitati rusange igenga Abakozi ba Leta, cyane cyane mu ngingo zaryo, iya 6 n'iya 8;</p>	<p>Pursuant to Law n° 86/2013 of 11/09/2013 establishing the general statutes for public service, especially in Articles 6 and 8;</p>	<p>Vu la Loi n° 86/2013 du 11/09/2013 portant statut général de la fonction publique, spécialement en ses articles 6 et 8;</p>
<p>Dushingiye ku Itegeko n° 19/2013 ryo ku wa 25/03/2013 rigena inshingano, imiterere n'imikorere bya Komisiyo y'Igihugu y'Uburenganzira bwa Muntu nk'uko ryahinduwe kugeza ubu, cyane cyane mu ngingo zaryo, iya 20 n'iya 21;</p>	<p>Pursuant to Law n° 19/2013 of 25/03/2013 determining missions, organisation and functioning of the National Commission for Human Rights as modified to date, especially in Articles 20 and 21;</p>	<p>Vu la Loi n° 19/2013 du 25/03/2013 portant missions, organisation et fonctionnement de la Commission Nationale des Droits de la Personne telle que modifiée à ce jour, spécialement en ses articles 20 et 21;</p>
<p>Inama y'Abaminisitiri yateranye ku wa 16/06/2020, imaze kubisuzuma no kubyemeza;</p>	<p>After consideration and approval by the Cabinet, in its meeting of 16/06/2020;</p>	<p>Après examen et adoption par le Conseil des Ministres, en sa séance du 16/06/2020;</p>
<p>Bimaze kwemezwa na Sena mu nama yayo y'Inteko Rusange yo ku wa 22/06/2020;</p>	<p>After approval by the Senate, in its plenary sitting of 22/06/2020;</p>	<p>Après adoption par le Sénat, en sa séance plénière du 22/06/2020;</p>

TWATEGETSE KANDI DUTEGETSE:	HAVE ORDERED AND ORDER:	AVONS ARRÊTÉ ET ARRÊTONS:
<p><u>Ingingo ya mbere: Ishyirwaho</u></p> <p>Madamu MUKASINE Marie Claire agizwe Perezida wa Komisiyo y'Igihugu y'Uburenganzira bwa Muntu.</p>	<p><u>Article One: Appointment</u></p> <p>Ms MUKASINE Marie Claire is appointed Chairperson of National Commission for Human Rights.</p>	<p><u>Article premier: Nomination</u></p> <p>Mme MUKASINE Marie Claire est nommée Présidente de la Commission Nationale des Droits de la Personne.</p>
<p><u>Ingingo ya 2: Abashinzwe gushyira mu bikorwa iri teka</u></p> <p>Minisitiri w'Intebe, Minisitiri w'Abakozi ba Leta n'Umurimo na Minisitiri w'Imari n'Igenamigambi bashinzwe gushyira mu bikorwa iri teka.</p>	<p><u>Article 2: Authorities responsible for the implementation of this Order</u></p> <p>The Prime Minister, the Minister of Public Service and Labour and the Minister of Finance and Economic Planning are entrusted with the implementation of this Order.</p>	<p><u>Article 2: Autorités chargées de l'exécution du présent arrêté</u></p> <p>Le Premier Ministre, le Ministre de la Fonction Publique et du Travail et le Ministre des Finances et de la Planification Économique sont chargés de l'exécution du présent arrêté.</p>
<p><u>Ingingo ya 3: Ivanwaho ry'ingingo zinyuranyije n'iri teka</u></p> <p>Ingingo zose z'amateka abanziriza iri kandi zinyuranyije na ryo zivanyweho.</p>	<p><u>Article 3: Repealing provision</u></p> <p>All prior provisions contrary to this Order are repealed.</p>	<p><u>Article 3: Disposition abrogatoire</u></p> <p>Toutes les dispositions antérieures contraires au présent arrêté sont abrogées.</p>
<p><u>Ingingo ya 4: Igihe iri teka ritangirira gukurikizwa</u></p> <p>Iri teka ritangira gukurikizwa ku muni ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda. Agaciro karyo gahera ku wa 16/06/2020.</p>	<p><u>Article 4: Commencement</u></p> <p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda. It takes effect as of 16/06/2020.</p>	<p><u>Article 4: Entrée en vigueur</u></p> <p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda. Il sort ses effets à partir du 16/06/2020.</p>

Kigali, 24/02/2022

(sé)

KAGAME Paul
Perezida wa Repubulika
President of the Republic
Président de la République

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

Bibonywe kandi bishyizweho Ikirango cya Repubulika:
Seen and sealed with the Seal of the Republic:
Vu et scellé du Sceau de la République :

(sé)

Dr UGIRASHEBUJA Emmanuel
Minisitiri w'Ubutabera akaba n'Intumwa Nkuru ya Leta
Minister of Justice and Attorney General
Ministre de la Justice et Garde des Sceaux

<p>ITEKA RYA PEREZIDA N° 010/01 RYO KU WA 24/02/2022 RISEZERERA ABAKOZI MU BY'UBUBANYI N'AMAHANGA</p> <p style="text-align: center;"><u>ISHAKIRO</u></p> <p><u>Ingingo ya mbere:</u> Gusezererwa</p> <p><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</p> <p><u>Ingingo ya 3:</u> Ivanwaho ry'ingingo zinyuranyije n'iri teka</p> <p><u>Ingingo ya 4:</u> Igihe iri teka ritangirira gukurikizwa</p>	<p>PRESIDENTIAL ORDER N° 010/01 OF 24/02/2022 REMOVING DIPLOMATIC OFFICERS FROM OFFICE</p> <p style="text-align: center;"><u>TABLE OF CONTENTS</u></p> <p><u>Article One:</u> Removal from office</p> <p><u>Article 2:</u> Authorities responsible for the implementation of this Order</p> <p><u>Article 3:</u> Repealing provision</p> <p><u>Article 4:</u> Commencement</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 010/01 DU 24/02/2022 PORTANT DÉMISSION DES AGENTS DIPLOMATIQUES</p> <p style="text-align: center;"><u>TABLE DES MATIÈRES</u></p> <p><u>Article premier:</u> Démission de fonctions</p> <p><u>Article 2:</u> Autorités chargées de l'exécution du présent arrêté</p> <p><u>Article 3:</u> Disposition abrogatoire</p> <p><u>Article 4:</u> Entrée en vigueur</p>
---	--	---

<p>ITEKA RYA PEREZIDA N° 010/01 RYO KU WA 24/02/2022 RISEZERERA ABAKOZI MU BY'UBUBANYI N'AMAHANGA</p> <p>Twebwe, KAGAME Paul, Perezida wa Repubulika;</p> <p>Dushingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavugururwe mu 2015, cyane cyane mu ngingo zaryo, iya 112, iya 120 n'iya 176;</p> <p>Dushingiye ku Iteka rya Perezida n° 113/01 ryo ku wa 01/11/2019 rishyiraho sitati yihariye igenga abakozi mu by'ububanyi n'amahanga, cyane cyane mu ngingo yaryo ya 13;</p> <p>Bisabwe na Minisitiri w'Ububanyi n'Amahanga n'Ubutwererane;</p> <p>TWATEGETSE KANDI DUTEGETSE:</p> <p><u>Ingingo ya mbere:</u> Gusezererwa</p> <p>Abantu bakurikira basezerewe mu kazi:</p> <p>1° Amb. Sheikh HABIMANA Saleh wari Ambasaderi w'u Rwanda mu Bwami bwa Maroke, asezerewe kuri uwo mwanya guhera ku wa 28/02/2021;</p>	<p>PRESIDENTIAL ORDER N° 010/01 OF 24/02/2022 REMOVING DIPLOMATIC OFFICERS FROM OFFICE</p> <p>We, KAGAME Paul, President of the Republic;</p> <p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 112, 120 and 176;</p> <p>Pursuant to Presidential Order n° 113/01 of 01/11/2019 establishing special statutes governing diplomatic officers, especially in Article 13;</p> <p>On proposal by the Minister of Foreign Affairs and International Cooperation;</p> <p>HAVE ORDERED AND ORDER:</p> <p><u>Article One:</u> Removal from office</p> <p>The following persons are removed from office:</p> <p>1° Amb. Sheikh HABIMANA Saleh who was Ambassador of Rwanda to the Kingdom of Morocco, is removed from office as of 28/02/2021;</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 010/01 DU 24/02/2022 PORTANT DÉMISSION DES AGENTS DIPLOMATIQUES</p> <p>Nous, KAGAME Paul, Président de la République;</p> <p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 112, 120 et 176;</p> <p>Vu l'Arrêté Présidentiel n° 113/01 du 01/11/2019 portant statut particulier des agents diplomatiques, spécialement en son article 13;</p> <p>Sur proposition du Ministre des Affaires Étrangères et de la Coopération Internationale;</p> <p>AVONS ARRÊTÉ ET ARRÊTONS:</p> <p><u>Article premier:</u> Démission de fonctions</p> <p>Les personnes suivantes sont démisées de fonctions:</p> <p>1° Amb. Sheikh HABIMANA Saleh qui était Ambassadeur du Rwanda au Royaume du Maroc est démis de ses fonctions à partir du 28/02/2021;</p>
---	---	--

<p>2° Amb. Dr HAREBAMUNGU Mathias wari Ambasaderi w'u Rwanda muri Senegali, asezerewe kuri uwo mwanya, guhera ku wa 31/05/2021;</p> <p>3° Amb. SEBUDANDI Venantie wari Ambasaderi w'u Rwanda mu Buyapani, asezerewe kuri uwo mwanya guhera ku wa 30/08/2021.</p> <p><u>Ingingo ya 2: Abashinzwe gushyira mu bikorwa iri teka</u></p> <p>Minisitiri w'Intebe, Minisitiri w'Ububanyi n'Amahanga n'Ubutwererane, Minisitiri w'Abakozi ba Leta n'Umurimo na Minisitiri w'Imari n'Igenamigambi bashinzwe gushyira mu bikorwa iri teka.</p> <p><u>Ingingo ya 3: Ivanwaho ry'ingingo zinyuranyije n'iri teka</u></p> <p>Ingingo zose z'amateka abanziriza iri kandi zinyuranyije na ryo zivanyweho.</p> <p><u>Ingingo ya 4: Igihe iri teka ritangirira gukurikizwa</u></p> <p>Iri teka ritangirira gukurikizwa ku munsu ritangirijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.</p>	<p>2° Amb. Dr HAREBAMUNGU Mathias who was Ambassador of Rwanda to Senegal, is removed from office as of 31/05/2021;</p> <p>3° Amb. SEBUDANDI Venantie who was Ambassador of Rwanda in Japan, is removed from office as of 30/08/2021.</p> <p><u>Article 2: Authorities responsible for the implementation of this Order</u></p> <p>The Prime Minister, the Minister of Foreign Affairs and International Cooperation, the Minister of Public Service and Labour and the Minister of Finance and Economic Planning are entrusted with the implementation of this Order.</p> <p><u>Article 3: Repealing provision</u></p> <p>All prior provisions contrary to this Order are repealed.</p> <p><u>Article 4: Commencement</u></p> <p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p>2° Amb. Dr. HAREBAMUNGU Mathias qui était Ambassadeur du Rwanda au Sénégal est démis de ses fonctions à partir du 31/05/2021;</p> <p>3° Amb. SEBUDANDI Venantie qui était Ambassadeur du Rwanda au Japon, est démise de ses fonctions à partir du 30/08/2021.</p> <p><u>Article 2: Autorités chargées de l'exécution du présent arrêté</u></p> <p>Le Premier, le Ministre des Affaires Étrangères et de la Coopération Internationale, le Ministre de la Fonction Publique et du Travail et le Ministre des Finances et de la Planification Économique sont chargés de l'exécution du présent arrêté.</p> <p><u>Article 3: Disposition abrogatoire</u></p> <p>Toutes les dispositions antérieures contraires au présent arrêté sont abrogées.</p> <p><u>Article 4: Entrée en vigueur</u></p> <p>Le présent arrêté entre en vigueur le jour de sa de sa publication au Journal Officiel de la République du Rwanda.</p>
---	--	--

Kigali, 24/02/2022

(sé)

KAGAME Paul
Perezida wa Repubulika
President of the Republic
Président de la République

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

**Bibonywe kandi bishyizweho Ikirango cya Repubulika:
Seen and sealed with the Seal of the Republic:
Vu et scellé du Sceau de la République :**

(sé)

Dr UGIRASHEBUJA Emmanuel
Minisitiri w'Ubutabera akaba n'Intumwa Nkuru ya Leta
Minister of Justice and Attorney General
Ministre de la Justice et Garde des Sceaux

<p>ITEKA RYA MINISITIRI W'INTEBE N° 002/03 RYO KU WA 24/02/2022 RISHYIRAHO ABAKOZI MU BY'UBUBANYI N'AMAHANGA</p>	<p>PRIME MINISTER'S ORDER N° 002/03 OF 24/02/2022 APPOINTING DIPLOMATIC OFFICERS</p>	<p>ARRÊTÉ DU PREMIER MINISTRE N° 002/03 DU 24/02/2022 PORTANT NOMINATION DES AGENTS DIPLOMATIQUES</p>
<p><u>ISHAKIRO</u></p>	<p><u>TABLE OF CONTENTS</u></p>	<p><u>TABLE DES MATIÈRES</u></p>
<p><u>Ingingo ya mbere: Ishyirwaho</u></p>	<p><u>Article One: Appointment</u></p>	<p><u>Article premier: Nomination</u></p>
<p><u>Ingingo ya 2: Abashinzwe gushyira mu bikorwa iri teka</u></p>	<p><u>Article 2: Authorities responsible for the implementation of this Order</u></p>	<p><u>Article 2: Autorités chargées de l'exécution du présent arrêté</u></p>
<p><u>Ingingo ya 3: Ivanwaho ry'ingingo zinyuranyije n'iri teka</u></p>	<p><u>Article 3: Repealing provision</u></p>	<p><u>Article 3: Disposition abrogatoire</u></p>
<p><u>Ingingo ya 4: Igihe iri teka ritangirira gukurikizwa</u></p>	<p><u>Article 4: Commencement</u></p>	<p><u>Article 4: Entrée en vigueur</u></p>

<p>ITEKA RYA MINISITIRI W'INTEBE N° 002/03 RYO KU WA 24/02/2022 RISHYIRAHU ABAKOZI MU BY'UBUBANYI N'AMAHANGA</p>	<p>PRIME MINISTER'S ORDER N° 002/03 OF 24/02/2022 APPOINTING DIPLOMATIC OFFICERS</p>	<p>ARRÊTÉ DU PREMIER MINISTRE N° 002/03 DU 24/02/2022 PORTANT NOMINATION DES AGENTS DIPLOMATIQUES</p>
<p>Minisitiri w'Intebe;</p>	<p>Prime Minister;</p>	<p>Premier Ministre;</p>
<p>Ashingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 119, iya 120, iya 122 n'iya 176;</p>	<p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 119, 120, 122 and 176;</p>	<p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 119, 120, 122 et 176;</p>
<p>Ashingiye ku Iteka rya Perezida n° 113/01 ryo ku wa 01/11/2019 rishyiraho sitati yihariye igenga abakozi mu by'ububanyi n'amahanga, cyane cyane mu ngingo yaryo ya 8;</p>	<p>Pursuant to Presidential Order n° 113/01 of 01/11/2019 establishing special statutes governing diplomatic officers, especially in Article 8;</p>	<p>Vu l'Arrêté Présidentiel n° 113/01 du 01/11/2019 portant statut particulier des agents diplomatiques, spécialement en son article 8;</p>
<p>Bisabwe na Minisitiri w'Ububanyi n'Amahanga n'Ubutwererane;</p>	<p>On proposal by the Minister of Foreign Affairs and International Cooperation;</p>	<p>Sur proposition du Ministre des Affaires Étrangères et de la Coopération Internationale;</p>
<p>Inama y'Abaminisitiri yateranye ku wa 14/12/2021 imaze kubisuzuma no kubyemeza;</p>	<p>After consideration and approval by the Cabinet, in its meeting of 14/12/2021;</p>	<p>Après examen et adoption par le Conseil des Ministres, en sa séance du 14/12/2021;</p>
<p>ATEGETSE:</p>	<p>ORDERS:</p>	<p>ARRÊTE:</p>
<p><u>Ingingo ya mbere: Ishyirwaho</u></p>	<p><u>Article One: Appointment</u></p>	<p><u>Article premier: Nomination</u></p>
<p>Abantu bakurikira bagizwe abakozi mu by'ububanyi n'amahanga ku buryo bukurikira:</p>	<p>The following persons are appointed diplomatic officers as follows:</p>	<p>Les personnes suivantes sont nommées les agents diplomatiques comme suit:</p>

<p>1° Bwana KAYUMBA Olivier, <i>Head of Mission/Minister Counsellor, Central African Republic Diplomatic Mission;</i></p> <p>2° Bwana RUGINA Didier, <i>Second Counsellor, Central African Republic Diplomatic Mission.</i></p>	<p>1° Mr. KAYUMBA Olivier, <i>Head of Mission/Minister Counsellor, Central African Republic Diplomatic Mission;</i></p> <p>2° Mr RUGINA Didier, <i>Second Counsellor, Central African Republic Diplomatic Mission.</i></p>	<p>1° M. KAYUMBA Olivier, <i>Head of Mission/Minister Counsellor, Central African Republic Diplomatic Mission;</i></p> <p>2° M. RUGINA Didier, <i>Second Counsellor, Central African Republic Diplomatic Mission.</i></p>
<p><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</p> <p>Minisitiri w'Ububanyi n'Amahanga n'Ubutwererane na Minisitiri w'Imari n'Igenamigambi bashinzwe gushyira mu bikorwa iri teka.</p>	<p><u>Article 2:</u> Authorities responsible for the implementation of this Order</p> <p>The Minister of Foreign Affairs and International Cooperation and the Minister of Finance and Economic Planning are entrusted with the implementation of this Order.</p>	<p><u>Article 2:</u> Autorités chargées de l'exécution du présent arrêté</p> <p>Le Ministre des Affaires Étrangères et de la Coopération Internationale et le Ministre des Finances et de la Planification Économique sont chargés de l'exécution du présent arrêté.</p>
<p><u>Ingingo ya 3:</u> Ivanwaho ry'ingingo zinyuranyije n'iri teka</p> <p>Ingingo zose z'amateka abanziriza iri kandi zinyuranyije na ryo zivanyweho.</p>	<p><u>Article 3:</u> Repealing provision</p> <p>All prior provisions contrary to this Order are repealed.</p>	<p><u>Article 3:</u> Disposition abrogatoire</p> <p>Toutes les dispositions antérieures contraires au présent arrêté sont abrogées.</p>
<p><u>Ingingo ya 4:</u> Igihe iri teka ritangirira gukurikizwa</p> <p>Iri teka ritangira gukurikizwa ku munsu ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda. Agaciro karyo gahera ku wa 14/12/2021.</p>	<p><u>Article 4:</u> Commencement</p> <p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda. It takes effect as of 14/12/2021.</p>	<p><u>Article 4:</u> Entrée en vigueur</p> <p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda. Il sort ses effets à partir du 14/12/2021.</p>

Kigali, 24/02/2022

(sé)

Dr NGIRENTE Edouard

Minisitiri w'Intebe
Prime Minister
Premier Ministre

(sé)

Dr BIRUTA Vincent

Minisitiri w'Ububanyi n'Amahanga n'Ubutwererane
Minister of Foreign Affairs and International Cooperation
Ministre des Affaires Étrangères et de la Coopération Internationale

Bibonywe kandi bishyizweho Ikirango cya Repubulika:

Seen and sealed with the Seal of the Republic:

Vu et scellé du Sceau de la République:

(sé)

Dr UGIRASHEBUJA Emmanuel

Minisitiri w'Ubutabera akaba n'Intumwa Nkuru ya Leta
Minister of Justice and Attorney General
Ministre de la Justice et Garde des Sceaux

<p>ITEKA RYA MINISITIRI W'INTEBE N° 003/03 RYO KU WA 24/02/2022 RISHYIRAHO ABAYOBOZI</p>	<p>PRIME MINISTER'S ORDER N° 003/03 OF 24/02/2022 APPOINTING OFFICIALS</p>	<p>ARRÊTÉ DU PREMIER MINISTRE N° 003/03 DU 24/02/2022 PORTANT NOMINATION DES CADRES</p>
<p><u>ISHAKIRO</u></p>	<p><u>TABLE OF CONTENTS</u></p>	<p><u>TABLE DES MATIÈRES</u></p>
<p><u>Ingingo ya mbere:</u> Ishyirwaho</p>	<p><u>Article One:</u> Appointment</p>	<p><u>Article premier:</u> Nomination</p>
<p><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</p>	<p><u>Article 2:</u> Authorities responsible for the implementation of this Order</p>	<p><u>Article 2:</u> Autorités chargées de l'exécution du présent arrêté</p>
<p><u>Ingingo ya 3:</u> Ivanwaho ry'ingingo zinyuranyije n'iri teka</p>	<p><u>Article 3:</u> Repealing provision</p>	<p><u>Article 3:</u> Disposition abrogatoire</p>
<p><u>Ingingo ya 4:</u> Igihe iri teka ritangirira gukurikizwa</p>	<p><u>Article 4:</u> Commencement</p>	<p><u>Article 4:</u> Entrée en vigueur</p>

<p>ITEKA RYA MINISITIRI W'INTEBE N° 003/03 RYO KU WA 24/02/2022 RISHYIRAHO ABAYOBOZI</p> <p>Minisitiri w'Intebe;</p> <p>Ashingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavugururwe mu 2015, cyane cyane mu ngingo zaryo, iya 119, iya 120, iya 122 n'iya 176;</p> <p>Ashingiye ku Itegeko n° 017/2020 ryo ku wa 07/10/2020 rishyiraho sitati rusange igenga abakozi ba Leta nk'uko ryahinduwe kugeza ubu, cyane cyane mu ngingo yaryo ya 8;</p> <p>Bisabwe na Minisitiri w'Abakozi ba Leta n'Umurimo;</p> <p>Inama y'Abaminisitiri yateranye ku wa 14/12/2021 imaze kubisuzuma no kubyemeza;</p> <p>ATEGETSE:</p> <p><u>Ingingo ya mbere:</u> Ishyirwaho</p> <p>Abantu bakurikira bagizwe abayobozi ku buryo bukurikira:</p>	<p>PRIME MINISTER'S ORDER N° 003/03 OF 24/02/2022 APPOINTING OFFICIALS</p> <p>Prime Minister;</p> <p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 119, 120, 122 and 176;</p> <p>Pursuant to Law n° 017/2020 of 07/10/2020 establishing the general statute governing public servants as amended to date, especially in Article 8;</p> <p>On proposal by the Minister of Public Service and Labour;</p> <p>After consideration and approval by the Cabinet, in its meeting of 14/12/2021;</p> <p>ORDERS:</p> <p><u>Article One:</u> Appointment</p> <p>The following persons are appointed officials as follows:</p>	<p>ARRÊTÉ DU PREMIER MINISTRE N° 003/03 DU 24/02/2022 PORTANT NOMINATION DES CADRES</p> <p>Premier Ministre;</p> <p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 119, 120, 122 et 176;</p> <p>Vu la Loi n° 017/2020 du 07/10/2020 portant statut général régissant les agents de l'État telle que modifiée à ce jour, spécialement en son articles 8;</p> <p>Sur proposition du Ministre de la Fonction Publique et du Travail;</p> <p>Après examen et adoption par le Conseil des Ministres en sa séance du 14/12/2021;</p> <p>ARRÊTE:</p> <p><u>Article premier:</u> Nomination</p> <p>Les personnes suivantes sont nommées les cadres comme suit:</p>
---	---	---

<p>1° Bwana MUKURALINDA Alain, <i>Deputy Spokesperson</i> mu Biro by'Umuvugizi wa Guverinoma;</p>	<p>1° Mr MUKURALINDA Alain, Deputy Spokesperson in the Office of the Government Spokesperson;</p>	<p>1° M. MUKURALINDA Alain, <i>Deputy Spokesperson</i> au sein du Service du Porte-Parole du Gouvernement;</p>
<p>2° Bwana NSHIMYIMANA Emmanuel, <i>Division Manager and Chief Budget Manager</i> mu Biro by'Umuvugizi wa Guverinoma;</p>	<p>2° Mr NSHIMYIMANA Emmanuel, Division Manager and Chief Budget Manager in the Office of the Government Spokesperson;</p>	<p>2° M. NSHIMYIMANA Emmanuel, <i>Division Manager and Chief Budget Manager</i> au sein Du Service du Porte-Parole du Gouvernement;</p>
<p>3° Madamu NTIRENGANYA Emma Claudine, <i>Communication Analyst</i> mu Biro by'Umuvugizi wa Guverinoma;</p>	<p>3° Ms NTIRENGANYA Emma Claudine, Communication Analyst in the Office of the Government Spokesperson;</p>	<p>3° Mme NTIRENGANYA Emma Claudine, <i>Communication Analyst</i> au sein du Service du Porte-Parole du Gouvernement;</p>
<p>4° Madamu BASOMINGERA Candy, <i>Communication Analyst</i> mu Biro by'Umuvugizi wa Guverinoma;</p>	<p>Ms BASOMINGERA Candy, Communication Analyst in the Office of the Government Spokesperson;</p>	<p>4° Mme BASOMINGERA Candy, <i>Communication Analyst</i> au sein du Service du Porte-Parole du Gouvernement;</p>
<p>5° Bwana AFRIKA Alexis, <i>Division Manager in charge of Good Governance and JADF</i> mu Rwego rw'Igihugu rw'Imiyoborere;</p>	<p>4° Mr AFRIKA Alexis, Division Manager in charge of Good Governance and JADF in Rwanda Governance Board;</p>	<p>5° M. AFRIKA Alexis, <i>Division Manager in charge of Good Governance and JADF</i> au sein de l'Office Rwandais de Gouvernance;</p>
<p>6° Bwana MWISENEZA Abdul Aziz, <i>Division Manager in charge of Service Delivery</i> mu Rwego rw'Igihugu rw'Imiyoborere;</p>	<p>5° Mr MWISENEZA Abdul Aziz, Division Manager in charge of Service Delivery in Rwanda Governance Board;</p>	<p>6° M. MWISENEZA Abdul Aziz, <i>Division Manager in charge of Service Delivery</i> au sein de l'Office Rwandais de Gouvernance;</p>
<p>7° Bwana MUTEMBEREZI Pascal, <i>Division Manager in charge of</i></p>	<p>6° Mr MUTEMBEREZI Pascal, Division Manager in charge of Registration in Rwanda Governance Board;</p>	<p>7° M. MUTEMBEREZI Pascal, <i>Division Manager in charge of Registration</i> au</p>

<p><i>Registration</i> mu Rwego rw'Igihugu rw'Imiyoborere;</p> <p>8° Madamu MUHORACYEYE Grace Divine, <i>Division Manager in Charge of Monitoring and Evaluation</i> mu Rwego rw'Igihugu rw'Imiyoborere;</p> <p>9° Bwana NZAMWITA Innocent, <i>Global and E-Governance Analyst</i> mu Rwego rw'Igihugu rw'Imiyoborere;</p> <p>10° Bwana MULINDWA Anatole, <i>Applied Governance Research Analyst</i> mu Rwego rw'Igihugu rw'Imiyoborere;</p> <p>11° Madamu KIBERINKA Nicole, <i>Innovation and Home Grown Solution Analyst</i> mu Rwego rw'Igihugu rw'Imiyoborere.</p>	<p>7° Ms MUHORACYEYE Grace Divine, <i>Division Manager in Charge of Monitoring and Evaluation</i> in Rwanda Governance Board;</p> <p>8° Mr NZAMWITA Innocent, <i>Global and E-Governance Analyst</i> in Rwanda Governance Board;</p> <p>9° Mr MULINDWA Anatole, <i>Applied Governance Research Analyst</i> in Rwanda Governance Board;</p> <p>10° Ms KIBERINKA Nicole, <i>Innovation and Home Grown Solution Analyst</i> in Rwanda Governance Board.</p>	<p>sein de l'Office Rwandais de Gouvernance;</p> <p>8° Mme MUHORACYEYE Grace Divine, <i>Division Manager in Charge of Monitoring and Evaluation</i> au sein de l'Office Rwandais de Gouvernance;</p> <p>9° M. NZAMWITA Innocent, <i>Global and E-Governance Analyst</i> au sein de l'Office Rwandais de Gouvernance;</p> <p>10° M. MULINDWA Anatole, <i>Applied Governance Research Analyst</i> au sein de l'Office Rwandais de Gouvernance;</p> <p>11° Mme KIBERINKA Nicole, <i>Innovation and Home Grown Solution Analyst</i> sein de l'Office Rwandais de Gouvernance.</p>
<p><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</p> <p>Minisitiri w'Abakozi ba Leta n'Umurimo na Minisitiri w'Imari n'Igenamigambi bashinzwe gushyira mu bikorwa iri teka.</p>	<p><u>Article 2:</u> Authorities responsible for the implementation of this Order</p> <p>The Minister of Public Service and Labour and the Minister of Finance and Economic Planning are entrusted with the implementation of this Order.</p>	<p><u>Article 2:</u> Autorités chargées de l'exécution du présent arrêté</p> <p>Le Ministre de la Fonction Publique et du Travail et le Ministre des Finances et de la Planification Économique sont chargés de l'exécution du présent arrêté.</p>

<p><u>Ingingo ya 3: Ivanwaho ry'ingingo zinyuranyije n'iri teka</u></p> <p>Ingingo zose z'amateka abanziriza iri kandi zinyuranyije na ryo zivanyweho.</p> <p><u>Ingingo ya 4: Igihe iri teka ritangirira gukurikizwa</u></p> <p>Iri teka ritangira gukurikizwa ku munsu ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda. Agaciro karyo gahera ku wa 14/12/2021.</p>	<p><u>Article 3: Repealing provision</u></p> <p>All prior provisions contrary to this Order are repealed.</p> <p><u>Article 4: Commencement</u></p> <p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda. It takes effect as of 14/12/2021.</p>	<p><u>Article 3: Disposition abrogatoire</u></p> <p>Toutes les dispositions antérieures contraires au présent arrêté sont abrogées.</p> <p><u>Article 4: Entrée en vigueur</u></p> <p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda. Il sort ses effets à partir du 14/12/2021.</p>
---	--	---

Kigali, 24/02/2022

(sé)

Dr NGIRENTE Edouard

Minisitiri w'Intebe
Prime Minister
Premier Ministre

(sé)

Dr BIRUTA Vincent

Minisitiri w'Ububanyi n'Amahanga n'Ubutwemerane
Minister of Foreign Affairs and International Cooperation
Ministre des Affaires Étrangères et de la Coopération Internationale

Bibonywe kandi bishyizweho Ikirango cya Repubulika:

Seen and sealed with the Seal of the Republic:

Vu et scellé du Sceau de la République:

(sé)

Dr UGIRASHEBUJA Emmanuel

Minisitiri w'Ubutabera akaba n'Intumwa Nkuru ya Leta
Minister of Justice and Attorney General
Ministre de la Justice et Garde des Sceaux

<p>ITEKA RYA MINISITIRI W'INTEBE N° 004/03 RYO KU WA 24/02/2022 RISEZERERA UMUKOZI WA LETA</p> <p style="text-align: center;"><u>ISHAKIRO</u></p> <p><u>Ingingo ya mbere:</u> Gusezererwa</p> <p><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</p> <p><u>Ingingo ya 3:</u> Ivanwaho ry'ingingo zinyuranyije n'iri teka</p> <p><u>Ingingo ya 4:</u> Igihe iri teka ritangirira gukurikizwa</p>	<p>PRIME MINISTER'S ORDER N° 004/03 OF 24/02/2022 REMOVING FROM OFFICE A PUBLIC SERVANT</p> <p style="text-align: center;"><u>TABLE OF CONTENTS</u></p> <p><u>Article One:</u> Removal from office</p> <p><u>Article 2:</u> Authorities responsible for the implementation of this Order</p> <p><u>Article 3:</u> Repealing provision</p> <p><u>Article 4:</u> Commencement</p>	<p>ARRÊTÉ DU PREMIER MINISTRE N° 004/03 DU 24/02/2022 PORTANT DÉMISSION D'UN AGENT DE L'ÉTAT DE SES FONCTIONS</p> <p style="text-align: center;"><u>TABLE DES MATIÈRES</u></p> <p><u>Article premier:</u> Démission des fonctions</p> <p><u>Article 2:</u> Autorités chargées de l'exécution du présent arrêté</p> <p><u>Article 3:</u> Disposition abrogatoire</p> <p><u>Article 4:</u> Entrée en vigueur</p>
--	---	--

<p>ITEKA RYA MINISITIRI W'INTEBE N° 004/03 RYO KU WA 24/02/2022 RISEZERERA UMUKOZI WA LETA</p> <p>Minisitiri w'Intebe;</p> <p>Ashingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 119, iya 120 n'iya 176;</p> <p>Ashingiye ku Itegeko n° 017/2020 ryo ku wa 07/10/2020 rishyiraho sitati rusange igenga abakozi ba Leta nk'uko ryahinduwe kugeza ubu, cyane cyane mu ngingo yaryo ya 80;</p> <p>Bisabwe na Minisitiri w'Abakozi ba Leta n'Umurimo;</p> <p>ATEGETSE:</p> <p><u>Ingingo ya mbere:</u> Gusezererwa</p> <p>Dr SHYAKA Innocent wari <i>Director of Animal Resources Extension Unit</i> mu Kigo gishinzwe iterambere ry'Ubuhinzi n'Ubworozi mu Rwanda (RAB), asezereye mu bakozi ba Leta kubera guhagarikwa by'agateganyo mu gihe kirenze amezi atandatu (6) bitewe n'ikurwaho ry'umwanya</p>	<p>PRIME MINISTER'S ORDER N° 004/03 OF 24/02/2022 REMOVING FROM OFFICE A PUBLIC SERVANT</p> <p>The Prime Minister;</p> <p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 119, 120 and 176;</p> <p>Pursuant to Law n° 017/2020 of 07/10/2020 establishing the general statute governing public servants as amended to date, especially in Article 80;</p> <p>On proposal by the Minister of Public Service and Labour;</p> <p>ORDERS:</p> <p><u>Article One:</u> Removal from office</p> <p>Dr SHYAKA Innocent who was Director of Animal Resources Extension Unit in Rwanda Agriculture and Animal Resources Development Board (RAB), is removed from office as a result of suspension for a period exceeding six (6) months due to removal of a job position from the organisational</p>	<p>ARRÊTÉ DU PREMIER MINISTRE N° 004/03 DU 24/02/2022 PORTANT DÉMISSION D'UN AGENT DE L'ÉTAT DE SES FONCTIONS</p> <p>Le Premier Ministre;</p> <p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 119, 120 et 176;</p> <p>Vu la Loi n° 017/2020 du 07/10/2020 portant statut général régissant les agents de l'État telle que modifiée à ce jour, spécialement en son article 80;</p> <p>Sur proposition du Ministre de la Fonction Publique et du Travail;</p> <p>ARRÊTE:</p> <p><u>Article premier:</u> Démission des fonctions</p> <p>Dr SHYAKA Innocent qui était <i>Director of Animal Resources Extension Unit</i> au sein de l'Office Rwandais de Développement de l'Agriculture et des Ressources Animales (RAB), est démis de ses fonctions suite à la suspension pour une période supérieure à six (6) mois à cause de la suppression d'un poste</p>
--	---	---

<p>w'umurimo ku mbonerahamwe y'imyanya y'imirimo.</p> <p><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</p> <p>Minisitiri w'Abakozi ba Leta n'Umurimo na Minisitiri w'Imari n'Igenamigambi bashinzwe gushyira mu bikorwa iri teka.</p> <p><u>Ingingo ya 3:</u> Ivanwaho ry'ingingo zinyuranyije n'iri teka</p> <p>Ingingo zose z'amateka abanziriza iri kandi zinyuranyije na ryo zivanyweho.</p> <p><u>Ingingo ya 4:</u> Igihe iri teka ritangirira gukurikizwa</p> <p>Iri teka ritangira gukurikizwa ku muni ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda. Agaciro karyo gahera ku wa 15/08/2021.</p>	<p>structure.</p> <p><u>Article 2:</u> Authorities responsible for the implementation of this Order</p> <p>The Minister of Public Service and Labour and the Minister of Finance and Economic Planning are entrusted with the implementation of this Order.</p> <p><u>Article 3:</u> Repealing provision</p> <p>All prior provisions contrary to this Order are repealed.</p> <p><u>Article 4:</u> Commencement</p> <p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda. It takes effect as of 15/08/2021.</p>	<p>d'emploi à la structure organisationnelle.</p> <p><u>Article 2:</u> Autorités chargées de l'exécution du présent arrêté</p> <p>Le Ministre de la Fonction Publique et du Travail et le Ministre des Finances et de la Planification Économique sont chargés de l'exécution du présent arrêté.</p> <p><u>Article 3:</u> Disposition abrogatoire</p> <p>Toutes les dispositions antérieures contraires au présent arrêté sont abrogées.</p> <p><u>Article 4:</u> Entrée en vigueur</p> <p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda. Il sort ses effets à partir du 15/08/2021.</p>
--	---	---

Kigali, 24/02/2022

(sé)

Dr NGIRENTE Edouard

Minisitiri w'Intebe
Prime Minister
Premier Ministre

(sé)

Dr BIRUTA Vincent

Minisitiri w'Ububanyi n'Amahanga n'Ubutwererane
Minister of Foreign Affairs and International Cooperation
Ministre des Affaires Étrangères et de la Coopération Internationale

Bibonywe kandi bishyizweho Ikirango cya Repubulika:

Seen and sealed with the Seal of the Republic:

Vu et scellé du Sceau de la République:

(sé)

Dr UGIRASHEBUJA Emmanuel

Minisitiri w'Ubutabera akaba n'Intumwa Nkuru ya Leta
Minister of Justice and Attorney General
Ministre de la Justice et Garde des Sceaux