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#### **N° 016/2022 ryo ku wa 29/06/2022**

Itegeko ryemera kwemeza burundu amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Repubulika ya Angola yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'ikumira ryo kutishyura umusoro n'inyezwa ry'umusoro, yashyiriweho umukono i Kigali mu Rwanda, ku wa 15 Mata 2022 .....5

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<p><b>Twebwe, KAGAME Paul,</b> Perezida wa Repubulika;</p>	<p><b>We, KAGAME Paul,</b> President of the Republic;</p>	<p><b>Nous, KAGAME Paul,</b> Président de la République;</p>
<p><b>INTEKO ISHINGA AMATEGEKO YEMEJE, NONE NATWE DUHAMIJE, DUTANGAJE ITEGEKO RITEYE RITYA KANDI DUTEGETSE KO RITANGAZWA MU IGAZETI YA LETA YA REPUBULIKA Y’U RWANDA</b></p>	<p><b>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</b></p>	<p><b>LE PARLEMENT A ADOPTÉ, ET NOUS SANCTIONNONS, PROMULGUONS LA LOI DONT LA TENUEUR SUIT ET ORDONNONS QU’ELLE SOIT PUBLIÉE AU JOURNAL OFFICIEL DE LA RÉPUBLIQUE DU RWANDA</b></p>
<p><b>INTEKO ISHINGA AMATEGEKO:</b></p> <p>Umutwe w’Abadepite, mu nama yawo yo ku wa 07 Kamena 2022;</p>	<p><b>THE PARLIAMENT:</b></p> <p>The Chamber of Deputies, in its session of 07 June 2022;</p>	<p><b>LE PARLEMENT :</b></p> <p>La Chambre des Députés, en sa séance du 07 juin 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 Angola yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'ikumira ryo kutishyura umusoro n'inyerezwa ry'umusoro, yashyiriweho umukono i Kigali mu Rwanda ku wa 15 Mata 2022;</p> <p><b>YEMEJE:</b></p> <p><b><u>Ingingo ya mbere:</u> Kwemera kwemeza burundu</b></p> <p>Amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Repubulika ya Angola yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'ikumira ryo kutishyura umusoro n'inyerezwa ry'umusoro, yashyiriweho umukono i Kigali mu Rwanda ku wa 15 Mata</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 Republic of Angola for the elimination of double taxation with respect to taxes on income and the prevention of tax avoidance and evasion, signed in Kigali, Rwanda on 15 April 2022;</p> <p><b>ADOPTS:</b></p> <p><b><u>Article one:</u> Approval for ratification</b></p> <p>The Agreement between the Government of the Republic of Rwanda and the Government of the Republic of Angola for the elimination of double taxation with respect to taxes on income and the prevention of tax avoidance and evasion, signed in Kigali, Rwanda on 15 April 2022, in annex, is approved for ratification.</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 d'Angola 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 15 avril 2022 ;</p> <p><b>ADOpte:</b></p> <p><b><u>Article premier:</u> Approbation pour ratification</b></p> <p>L'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement de la République d'Angola 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 15 avril 2022, en annexe, est approuvé pour ratification.</p>
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<p>2022, ari ku mugereka, yemerewe kwemezwa burundu.</p> <p><b><u>Ingingo ya 2:</u> Itegurwa, isuzumwa n’itorwa by’iri tegeko</b></p> <p>Iri tegeko ryateguwe mu rurimi rw’Icyongereza, risuzumwa kandi ritorwa mu rurimi rw’Ikinyarwanda.</p> <p><b><u>Ingingo ya 3:</u> Igihe iri tegeko ritangira gukurikizwa</b></p> <p>Iri tegeko ritangira gukurikizwa ku munsu ritangarijweho mu Igazeti ya Leta ya Repubulika y’u Rwanda.</p>	<p><b><u>Article 2:</u> Drafting, consideration and adoption of this Law</b></p> <p>This Law was drafted in English, considered and adopted in Ikinyarwanda.</p> <p><b><u>Article 3:</u> Commencement</b></p> <p>This Law comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p><b><u>Article 2:</u> Initiation, examen et adoption de la présente loi</b></p> <p>La présente loi a été initiée en anglais, examinée et adoptée en Ikinyarwanda.</p> <p><b><u>Article 3:</u> Entrée en vigueur</b></p> <p>La présente loi entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>
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Kigali, 29/06/2022

(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><b>UMUGEREKA W'ITEGEKO N° 016/2022 RYO KU WA 29/06/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO HAGATI YA GUVERINOMA YA REPUBULIKA Y'U RWANDA NA GUVERINOMA YA REPUBULIKA YA ANGOLA YO GUCA BURUNDU GUSORESHA KABIRI KU BYEREKEYE IMISORO KU MUSARURO N'IKUMIRA RYO KUTISHYURA UMUSORO N'INYEREZWA RY'UMUSORO, YASHYIRIWEHO UMUKONO I KIGALI, MU RWANDA KU WA 15 MATA 2022</b></p>	<p><b>ANNEX TO LAW N° 016/2022 OF 29/06/2022 APPROVING THE RATIFICATION OF THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND THE GOVERNMENT OF THE REPUBLIC OF ANGOLA FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX AVOIDANCE AND EVASION, SIGNED IN KIGALI, RWANDA ON 15 APRIL 2022</b></p>	<p><b>ANNEXE A LA LOI N° 016/2022 DU 29/06/2022 APPROUVANT LA RATIFICATION DE L'ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DU RWANDA ET LE GOUVERNEMENT DE LA RÉPUBLIQUE D'ANGOLA POUR L'ÉLIMINATION DE LA DOUBLE IMPOSITION EN MATIERE D'IMPÔTS SUR LE REVENU ET LA PRÉVENTION DE LA FRAUDE ET L'ÉVASION FISCALE SIGNÉ À KIGALI, AU RWANDA LE 15 AVRIL 2022</b></p>
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**AGREEMENT**

**BETWEEN**

**THE GOVERNMENT OF THE REPUBLIC OF RWANDA**

**AND**

**THE GOVERNMENT OF THE REPUBLIC OF ANGOLA**

**FOR THE ELIMANATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON  
INCOME  
AND THE PREVENTION OF TAX AVOIDANCE AND EVASION**

A stylized blue ink signature, likely belonging to a high-ranking official from the Government of Rwanda.

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A stylized blue ink signature, likely belonging to a high-ranking official from the Government of Angola.

## **PREAMBLE OF THE AGREEMENT**

The Government of the Republic of Rwanda and the Government of the Republic of Angola,  
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:**

### **Chapter I SCOPE OF THE AGREEMENT**

#### **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.

#### **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 as well as taxes on the total amounts of wages or salaries paid by enterprises.
3. The existing taxes to which the Agreement shall apply are:



(a) in Rwanda:

- (i) Personal Income Tax;
- (ii) Corporate Income Tax;
- (iii) The Withholding Taxes;
- (iv) Capital gain tax; and
- (v) Tax on Rent of Immovable Property.

(hereinafter referred to as "Rwandan tax");

(b) in Angola:

- (I) Personal income tax "Imposto sobre os Rendimentos do Trabalho";
- (II) Corporate income tax "Imposto Industrial";
- (III) Tax on income of immovable property "Imposto Predial"; and
- (IV) Taxes on passive income "Imposto sobre a Aplicação de Capitais".

(hereinafter referred to as "Angolan 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 that have been made in their respective taxation laws.

### **Article 3**

#### **Income from Hydrocarbon**

Notwithstanding any other provision of this Agreement, nothing shall affect the right of either one of the Contracting States, or of any of their local Governments or local authorities thereof to apply their domestic laws and regulations related to the taxation on income and profits derived from hydrocarbons and its associated activities situated in the territory of their respective Contracting State, as the case may be.

### **Chapter II**

#### **DEFINITIONS**

#### **Article 4**

##### **General Definitions**

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

- (a) 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;
- (b) the term "Angola" means the Republic of Angola and, when used in a geographical sense, includes the territorial sea thereof as well as any area outside the territorial sea, including the continental shelf, which has been or may hereafter be designated, under the laws of Angola and in accordance with international law, as an area within which Angola may exercise sovereign rights or jurisdiction;
- (c) the terms "a Contracting State" and "the other Contracting State" mean Rwanda or Angola as the context requires;
- (d) the term "person" includes an individual, a company and any other body of persons that is treated as an entity for tax purposes;
- (e) the term "company" means anybody corporate or any entity which is treated as a body corporate for the tax purposes;
- (f) the term "enterprise" applies to the carrying on of any business;
- (g) 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;
- (h) the term "international traffic" means any transport by a ship, aircraft, rail or road transport vehicle operated by an enterprise of a Contracting State, except when the ship, aircraft, rail or road transport vehicle is operated solely between places in the other Contracting State;
- (i) the term "competent authority", means:
  - (i) in Rwanda, the Minister in Charge of Finance or his authorised representative, and
  - (ii) in In Angola, the Minister of Finance, by delegation of powers of the President of the Republic of Angola or his authorised representative;
- (j) the term "national" means:
  - (i) any individual possessing the nationality of a Contracting State;



- (ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State.
  - (k) the term "business" includes the performance of professional services and of other activities of an independent character;
2. As regards the application of the provisions of the Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that 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 5 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 that person's domicile, residence, place of incorporation, place of 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 that individual's status shall be determined as follows:
- (a) the individual shall be deemed to be a resident only of the State in which a permanent home is available to the individual; if a permanent home is available to the individual in both states, the individual shall be deemed to be a resident only of the State with which the individual's personal and economic relations are closer (centre of vital interests);
  - (b) if the State in which the centre of vital interests is situated cannot be determined, or if the individual has not a permanent home available in either State, the individual shall be deemed to be a resident only of the State in which the individual has an habitual abode;
  - (c) if the individual has an habitual abode in both States or in neither of them, the individual shall be deemed to be a resident only of the State of which the individual is a national;



- (d) if the individual 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 6**

#### **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 or exploitation of natural resources;
  - (g) a warehouse in relation to a person providing storage facilities for others;
  - (h) a farm, plantation or other place where agricultural, forestry or related activities are carried on;
  - (i) a sales outlet.
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 183 days in any twelve-month period commencing or ending in the fiscal year concerned;
  - (b) the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such



purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate than ninety (90) days in any twelve-month period commencing or ending in the fiscal year concerned;

- (c) for an individual, the performing of services in a Contracting State by that individual, but only if the individual's stay in that State, for the purpose of performing those services, is for a period or periods aggregating more than ninety (90) days in any twelve-month period commencing or ending in the fiscal year concerned.
- (d) an installation or structure used in the exploration for natural resources provided that the installation or structure continues for a period of not less than than ninety (90) days in any twelve-month period commencing or ending in the fiscal year concerned;
- e) Substantial equipment or machinery that is operated, or is available for operation, in a Contracting State for a period or periods aggregating more than 90 days in any 12-month period commencing or ending in the fiscal year concerned.

The duration of activities under subparagraphs (a), (b), (c), (d) and (e) shall be determined by aggregating the periods during which activities are carried on in a Contracting State by closely related enterprises, provided that the activities of such closely related enterprise in that Contracting State are connected with the activities carried on in that Contracting State by its closely related enterprise. The period during which two or more closely related enterprise are carrying on concurrent activities shall be counted only for the purpose of determining the duration of activities.

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, 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, 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; and
- (e) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs (a) to (d).

provided that such activity or, in the case of subparagraph (e), the overall activity of the fixed place of business, is of a preparatory or auxiliary character.

5. Paragraph 4 shall not apply to a fixed place of business that is used or maintained by an enterprise if the same enterprise or a closely related enterprise carries on business activities at the same place or at another place in the same Contracting State and

- (a) that place or other place constitutes a permanent establishment for the enterprise or the closely related enterprise under the provisions of this Article, or
- (b) the overall activity resulting from the combination of the activities carried on by the two enterprises at the same place, or by the same enterprise or closely related enterprises at the two places, is not of a preparatory or auxiliary character,

provided that the business activities carried on by the two enterprises at the same place, or by the same enterprise or closely related enterprises at the two places, constitute complementary functions that are part of a cohesive business operation.

6. Notwithstanding the provisions of paragraphs 1 and 2 but subject to the provisions of paragraph 7 where a person is acting in a Contracting State on behalf of an enterprise, that enterprise shall be deemed to have a permanent establishment in the first-mentioned Contracting State in respect of any activities which the person undertakes for the enterprise, if such person:

- (a) habitually concludes 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:
  - (i) in the name of the enterprise, or
  - (ii) for the transfer of the ownership of, or for the granting of the right to use, property owned by that enterprise or that the enterprise has the right to use, or
  - (iii) for the provision of services by that 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; or

- (b) the person does not conclude contracts not plays the principal role leading to the conclusion of such contracts, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise.

7.

- (a) Paragraph 6 shall not apply where the person acting in a Contracting State on behalf of an enterprise of the other Contracting State carries on business in the first-mentioned State as an independent agent and acts for the enterprise in the ordinary course of that business. Where, however, a person acts exclusively or almost exclusively on behalf of one or more enterprises to which it is closely related, that person shall not be considered to be an independent agent within the meaning of this paragraph with respect to any such enterprise.

- (b) For the purposes of this Article, a person is closely related to an enterprise if, based on all the relevant facts and circumstances, one has control of the other or both are under the control of the same persons or enterprises. In any case, a person shall be considered to be closely related to an enterprise if one possesses directly or indirectly more than 50 per cent of the beneficial interest in the other (or, in the case of a company, more than 50 per cent of the aggregate vote and value of the company's shares or of the beneficial equity interest in the company) or if another person possesses directly or indirectly more than 50 per cent of the beneficial interest ( or, in the case of a company, more than 50 per cent of the aggregate vote and value of the company's shares or of the beneficial equity interest in the company) in the person and the enterprise.

- 8. Notwithstanding the preceding provisions of this Article, an insurance enterprise of a Contracting State shall, except in regard to re-insurance, be deemed to have a permanent establishment in the other Contracting State if it collects premiums in the territory of that other State or insures risks situated therein through a person other than an agent of an independent status to whom paragraphs 7 and 9 applies.
- 9. 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.



10. 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.

## **Chapter II TAXATION OF INCOME**

### **ARTICLE 7 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, aircraft, rail or road transport vehicles 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 8 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:
  - a) that permanent establishment;
  - b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment;



- c) other business activities carried on in that other State of the same or similar kind as those effected through 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 business of the permanent establishment, including executive and general administrative expenses so incurred, whether in the Contracting 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. 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.
6. 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 9**  
**INTERNATIONAL TRANSPORT**

1. Profits of an enterprise of a Contracting State from the operation of ships, aircraft, rail or road transport vehicles in international traffic shall be taxable only in that State.
2. For the purposes of this Article, profits from the operation of ships, aircraft or rail or road transport vehicles 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 rental of rail or road transport vehicles used in international traffic,
  - (c) profits derived from the use or rental of containers.

if such profits are incidental to the profits to which the provisions of paragraph 1 apply.

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 10**  
**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.
3. The provisions of paragraph 2 shall not apply where judicial, administrative or other legal proceedings have resulted in a final ruling that by actions giving rise to an adjustment of profits under paragraph 1, one of the enterprises concerned is liable to penalty with respect to fraud, gross negligence or wilful default.

## ARTICLE 11

### DIVIDENDS

1. Dividends paid by a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other State.
2. However, dividends paid by a company which is a resident of a Contracting State may also be taxed in that State 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 10% of the gross amount of such 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, "jouissance" shares or "jouissance" rights, mining shares, founders' 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 8 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 in so far as such dividends are paid to a resident of that other State or in so far 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 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 12 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 10 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 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 purposes 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 8 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 that person 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 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 13 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, royalties 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 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
  - a) the use of, or the right to use, any copyright of literary, artistic, scientific work including cinematograph films, or films, or tapes used for radio or television broadcasting, any patent, trade mark, design or model, plan, secret formula or process, or other kind like property or right,
  - b) the use of right to use, the receipt or the right to receive, visual image or sound, or both, that are transmitted to the public by satellite, or cable, optic fibre or similar technology,
  - c) the use or the right to use, in connection with television, radio, or internet broadcasting visual images or sound, or both, that are transmitted by satellite or by cable, optic fibre or similar technology,
  - d) the use of, or the right to use, industrial, technical, commercial or scientific equipment, or,



- e) information concerning industrial, technical, commercial or scientific experience,
  - f) sale, transfer or exchange of property or right of a similar nature to those referred to in sub-paragraph (a) – (e)]
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 (a) such permanent establishment or with (b) business activities referred to in (c) of paragraph 1 of Article 8. In such case, the provisions of Article 8 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 with which the right or property in respect of which the royalties are paid is effectively connected, 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 14** **Fees for Technical Service**

1. Fees for Technical Service arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.
2. However, 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 technical 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 fees for technical services, 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 in that other State, and the fees for technical services are effectively connected with
- a. such permanent establishment, or
  - b. business activities referred to in (c) of paragraph 1 of Article 8.

In such cases the provisions of Article 8 as the case may be, 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 through a permanent establishment situated in that other 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 of the fees for technical services or between both of them and some other person, the amount of the fees, having regard to the services 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 fees shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement



## **Article 15**

### **Capital Gains**

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 7 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 that an enterprise of a Contracting State that operates ships, aircraft, rail or road transport vehicles in international traffic derives from the alienation of such ships, aircraft, rail or road transport vehicles or of movable property pertaining to the operation of such ships, aircraft, rail or road transport vehicles, shall be taxable only in that State.
4. Gains derived by a resident of a Contracting State from the alienation of shares or comparable interests, such as interests in a partnership or trust, may be taxed in the other Contracting State if, at any time during the 365 days preceding the alienation, these shares or comparable interests derived more than 50 per cent of their value directly or indirectly from immovable property, as defined in Article 7, situated in that other State.
5. Gains other than 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.
6. Gains from the alienation of any property other than that referred to in the preceding paragraphs of this Article, shall be taxable only in the Contracting State of which the alienator is a resident.

## **Article 16**

### **Dependent Personal Services**

1. Subject to the provisions of Articles 17, 19, 20, 21 and 22, 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 by a resident of a Contracting State in respect of an employment, as a member of the regular complement of a ship or aircraft, that is exercised aboard a ship or aircraft operated in international traffic, other than aboard a ship or aircraft operated solely within the other Contracting State, shall be taxable only in the first-mentioned State.

#### **Article 17**

##### **Directors' Fees and Remuneration of Top-Level Managerial Officials**

1. Directors' fees and similar payments derived by a resident of a Contracting State in that person's capacity as a member of the board of directors, or similar body of a company which is a resident of the other Contracting State may be taxed in that other State.
2. Salaries, wages and other similar remuneration derived by a resident of a Contracting State in the individual's capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State.

#### **Article 18**

##### **Entertainers and Sportspersons**

1. Notwithstanding the provisions of Articles 8 and 16, 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 that person's 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 that person's capacity as such accrues not to the entertainer or sportsperson but to another person, that income may, notwithstanding the provisions of Articles 8 and 16 be taxed in the Contracting State in which the activities of the entertainer or sportsperson are exercised.
3. Income derived by a resident of a Contracting State from activities exercised in the other Contracting State as envisaged in paragraphs 1 and 2, shall be exempt from tax in that other State if the visit to that other State is supported wholly or mainly by public funds of the first-mentioned Contracting State, a political subdivision or a local authority thereof, or takes place under a cultural agreement or arrangement between the Governments of the Contracting States. In such a case, the income shall be taxable only in the Contracting State of which the artiste or sportsperson is a resident

## **Article 19**

### **Pensions and other similar remuneration**

1. Subject to the provisions of paragraph 2 of Article 20, 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.
2. Notwithstanding the provision of paragraph 1, pensions paid and other payments made under public scheme, which is part of the social security system of a Contracting State 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 20**

### **Government Service**

1. (a) Salaries, wages and other similar remuneration, paid by a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to 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 other 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) Any pension 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 that State or subdivision or authority shall be taxable only in that State.
- (b) However, such pension 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 16, 17, 18 and 19 shall apply to salaries, wages, pensions, and other similar remuneration in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision or a local authority thereof.

#### **Article 21** **PROFESSORS AND RESEARCHERS**

1. An individual who visits a Contracting State for a period not exceeding two years for the sole purpose of teaching or carrying out research at a university, college school or other recognized educational institution in that State and who is or was immediately before that visit a resident of the other Contracting State, shall be exempt from tax in the first-mentioned State on any remuneration for such teaching or research, provided that such remuneration is derived by the individual from research if such activities are undertaken by the individual from outside that State and is subject to tax thereon in the State of residence of the individual.
2. The provisions of paragraph 1 of this article shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons.

#### **Article 22** **Students and Business Apprentices**

1. A student or business apprentice who is present in a Contracting State solely for the purpose of the student's or business apprentice's education or training and who is, or immediately before being so present was, a resident of the other Contracting State,



shall be exempt from tax in the first-mentioned State on payments received from outside that first-mentioned State for the purposes of the student or business apprentice's maintenance, education or training.

2. In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student or business trainee or apprentice described in paragraph 1 shall, in addition, be entitled during such education or training to the same exemptions, reliefs or reductions in respect of taxes available to residents of the State he is visiting.

### **Article 23 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 7, 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 8 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.

## **Chapter IV METHODS FOR THE ELIMINATION OF DOUBLE TAXATION**

### **ARTICLE 24 ELIMINATION OF DOUBLE TAXATION**

1. Double taxation shall be eliminated as follows:

(a) in Rwanda:

Tax paid by a resident of Rwanda in respect of income taxable in Angola, 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 Angola.



(b) In Angola:

Where a resident of Angola derives income which, in accordance with the provisions of this Agreement, may be taxed in the other Contracting State, Angola shall allow as a deduction from the tax on the income of that resident an amount equal to the income tax paid in that other State. Such deduction shall not, however, exceed that part of the income tax, as computed before the deduction is given, which is attributable to the income which may be taxed in that other State;

2. Where in accordance with any provisions of the Agreement income derived or capital owned by a resident of a Contracting State is exempt from tax in that State, such State may nevertheless, in calculating the amount of tax on the remaining income or capital of such resident, take into account the exempted income or capital.
3. For the purposes of paragraph 1, the terms "Rwanda tax paid" and "Angola" shall be deemed to include the amount of tax which would have been paid in Rwanda or in Angola, as the case may be, but for an exemption or reduction granted in accordance with laws which establish schemes for the promotion of economic development in Rwanda or in Angola, as the case may be, such schemes having been mutually agreed by the competent authorities of the Contracting States as qualifying for the purposes of this paragraph.

**Chapter V**  
**SPECIAL PROVISIONS**

**Article 25**  
**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 favourably 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 10, paragraph 6 of Article 12, paragraph 6 of Article 13 or paragraph 7 of Article 14 apply, interest, royalties, technical fees 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 this Article shall, notwithstanding the provisions of Article 2, apply to taxes of every kind and description.

#### **Article 26** **Mutual Agreement Procedure**

1. Where a person considers that the actions of one or both of the Contracting States result or will result for that person in taxation not in accordance with the provisions of this Agreement, that person may, irrespective of the remedies provided by the domestic law of those States, present a case to the competent authority of the Contracting State of which the person is a resident or, if the case comes under paragraph 1 of Article 25, to that of the Contracting State of which the person 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 endeavour, 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 endeavour 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 the preceding



paragraphs. The competent authorities may develop appropriate bilateral procedures, conditions, methods and techniques for implementation of mutual agreement procedure provided for in this Article.

## **Article 27**

### **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 in so far 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. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes, when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying Contracting State authorises such use.
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 28**

### **Assistance in the Collection of Taxes**

1. The Contracting States shall lend assistance to each other in the collection of revenue claims. This assistance is not restricted by Articles 1 and 2. The competent authorities of the Contracting States may by mutual agreement settle the mode of application of this Article.
2. The term "revenue claim" as used in this Article means an amount owed in respect of taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, in so far as the taxation thereunder is not contrary to this Agreement or any other instrument to which the Contracting States are parties, as well as interest, administrative penalties and costs of collection or conservancy related to such amount.
3. When a revenue claim of a Contracting State is enforceable under the laws of that State and is owed by a person who, at that time, cannot, under the laws of that State, prevent its collection, that revenue claim shall, at the request of the competent authority of that State, be accepted for purposes of collection by the competent authority of the other Contracting State. That revenue claim shall be collected by that other State in accordance with the provisions of its laws applicable to the enforcement and collection of its own taxes as if the revenue claim were a revenue claim of that other State.
4. When a revenue claim of a Contracting State is a claim in respect of which that State may, under its law, take measures of conservancy with a view to ensure its collection, that revenue claim shall, at the request of the competent authority of that State, be accepted for purposes of taking measures of conservancy by the competent authority of the other Contracting State. That other State shall take measures of conservancy in respect of that revenue claim in accordance with the provisions of its laws as if the revenue claim were a revenue claim of that other State even if, at the time when such measures are applied, the revenue claim is not enforceable in the first-mentioned State or is owed by a person who has a right to prevent its collection.
5. Notwithstanding the provisions of paragraphs 3 and 4, a revenue claim accepted by a Contracting State for purposes of paragraph 3 or 4 shall not, in that State, be subject



to the time limits or accorded any priority applicable to a revenue claim under the laws of that State by reason of its nature as such. In addition, a revenue claim accepted by a Contracting State for the purposes of paragraph 3 or 4 shall not, in that State, have any priority applicable to that revenue claim under the laws of the other Contracting State.

6. Proceedings with respect to the existence, validity or the amount of a revenue claim of a Contracting State shall not be brought before the courts or administrative bodies of the other Contracting State.
7. Where, at any time after a request has been made by a Contracting State under paragraph 3 or 4 and before the other Contracting State has collected and remitted the relevant revenue claim to the first-mentioned State, the relevant revenue claim ceases to be:
  - (a) in the case of a request under paragraph 3, a revenue claim of the first-mentioned State that is enforceable under the laws of that State and is owed by a person who, at that time, cannot, under the laws of that State, prevent its collection, or
  - (b) in the case of a request under paragraph 4, a revenue claim of the first-mentioned State in respect of which that State may, under its laws, take measures of conservancy with a view to ensure its collection.

the competent authority of the first-mentioned State shall promptly notify the competent authority of the other State of that fact and, at the option of the other State, the first-mentioned State shall either suspend or withdraw its request.\

8. In no case shall the provisions of this Article 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 carry out measures which would be contrary to public policy (ordre public);
  - (c) to provide assistance if the other Contracting State has not pursued all reasonable measures of collection or conservancy, as the case may be, available under its laws or administrative practice;



- (d) to provide assistance in those cases where the administrative burden for that State is clearly disproportionate to the benefit to be derived by the other Contracting State.

## **Article 29**

### **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.

## **Chapter IV**

### **FINAL PROVISIONS**

## **Article 30**

### **ENTITLEMENT TO BENEFITS**

Notwithstanding any 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 31**

### **Entry into Force**

1. Each of the Contracting States shall notify to the other, through the diplomatic channel, the completion of the procedures required by its law for the bringing into force of this Agreement. The Agreement shall enter into force on the date of receipt of the later of these notifications.
2. The provisions of the Agreement shall apply:
  - (a) with regard to taxes withheld at source, in respect of amounts paid or credited on or after the 1<sup>st</sup> day of January next following the date upon which the Agreement enters into force; and
  - (b) with regard to other taxes, in respect of income in any taxable year beginning on or after the 1<sup>st</sup> day of January next following the date upon which the Agreement enters into force.

**Article 32**  
**Termination**

1. This Agreement shall remain in force indefinitely, but either of the Contracting States may terminate the Agreement through the diplomatic channel, by giving to the other Contracting State written notice of termination not later than 30 June of any calendar year starting five years after the year in which the Agreement entered into force.
2. In such event the Agreement shall cease to apply:
  - (a) with regard to taxes withheld at source, in respect of amounts paid or credited on, or after the 1<sup>st</sup> day of January next following the day upon which the notice is received; and
  - (b) with regard to other taxes, in respect of income in any taxable year beginning on, or after the 1<sup>st</sup> day of January next following the day upon which the notice is received.

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

DONE at Kigali in duplicate, this 15<sup>th</sup> day of April 2022.

**FOR THE GOVERNMENT OF  
THE REPUBLIC OF RWANDA**



**Dr. Vincent Biruta**

**Minister of Foreign Affairs and  
International Cooperation**

**FOR THE GOVERNMENT OF  
THE REPUBLIC OF ANGOLA**



**Tété António**

**Minister of External Relations**

<p><b>Bibonywe kugira ngo bishyirwe ku mugereka w'Itegeko n° 016/2022 ryo ku wa 29/06/2022 ryemera kwemeza burundu amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Repubulika ya Angola yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'ikumira ryo kutishyura umusoro n'inyerezwa ry'umusoro, yashyiriweho umukono i Kigali mu Rwanda, ku wa 15 Mata 2022</b></p>	<p><b>Seen to be annexed to Law n° 016/2022 of 29/06/2022 approving the ratification of the Agreement between the Government of the Republic of Rwanda and the Government of the Republic of Angola for the elimination of double taxation with respect to taxes on income and the prevention of tax avoidance and evasion, signed in Kigali, Rwanda, on 15 April 2022</b></p>	<p><b>Vu pour être annexé à la loi n° 016/2022 du 29/06/2022 approuvant la ratification de l'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement de la République d'Angola 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 15 avril 2022</b></p>
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Kigali, 29/06/2022

(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><b>ITEGEKO N° 017/2022 RYO KU WA 29/06/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO Y'IMPANO HAGATI YA REPUBULIKA Y'U RWANDA N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE NK'URWEGO RUYOBORA IKIGEGA CY'UBWIZERANE- UMUTERANKUNGA RUKUMBI WA GAHUNDA YA NDF MURI AFURIKA KU BYEREKEYE IHINDAGURIKA RY'IKIRERE, HAMWE N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE NA BANKI MPUZAMAHANGA Y'ITERAMBERE, BIFITE UBUBASHA BUTANDUKANYE NK'UKO BWASOBANUWE MU MASEZERANO Y'INKUNGA YABANJE; YEREKERANYE N'IMPANO Y'INYONGERA YA MILIYONI ICYENDA Z'AMAYERO (9,000,000 EUR) IGENEWE UMUSHINGA WA KABIRI W'ITERAMBERE RY'IMIYI, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA, KU WA 19 MATA 2022</b></p>	<p><b>LAW N° 017/2022 OF 29/06/2022 APPROVING THE RATIFICATION OF THE GRANT AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION ACTING AS ADMINISTRATOR OF THE AFRICA NDF CLIMATE CHANGE PROGRAM SINGLE-DONOR TRUST FUND AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION AND INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT ACTING IN VARIOUS CAPACITIES AS STATED IN THE ORIGINAL FINANCING AGREEMENTS, RELATING TO THE ADDITIONAL GRANT OF NINE MILLION EUROS (EUR 9,000,000) FOR THE SECOND URBAN DEVELOPMENT PROJECT, SIGNED IN KIGALI, RWANDA, ON 19 APRIL 2022</b></p>	<p><b>LOI N° 017/2022 DU 29/06/2022 APPROUVANT LA RATIFICATION DE L'ACCORD DE DON ENTRE LA RÉPUBLIQUE DU RWANDA ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT AGISSANT EN TANT QU'ADMINISTRATEUR DU FONDS FIDUCIAIRE UNIQUE DU PROGRAMME SUR LE CHANGEMENT CLIMATIQUE DU NDF EN AFRIQUE ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT ET LA BANQUE INTERNATIONALE POUR LA RECONSTRUCTION ET LE DÉVELOPPEMENT AGISSANT EN DIVERSES CAPACITÉS COMME INDIQUÉ DANS LES ACCORDS DE FINANCEMENT INITIAUX, RELATIF AU DON ADDITIONNEL DE NEUF MILLIONS D'EUROS (9.000.000 EUR) POUR LE DEUXIEME PROJET D'AMENAGEMENT URBAIN, SIGNÉ À KIGALI, AU RWANDA LE 19 AVRIL 2022</b></p>
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<p><b>ITEGEKO N° 017/2022 RYO KU WA 29/06/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO Y'IMPANO HAGATI YA REPUBULIKA Y'U RWANDA N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE NK'URWEGO RUYOBORA IKIGEGA CY'UBWIZERANE- UMUTERANKUNGA RUKUMBI WA GAHUNDA YA NDF MURI AFURIKA KU BYEREKEYE IHINDAGURIKA RY'IKIRERE, HAMWE N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE NA BANKI MPUZAMAHANGA Y'ITERAMBERE, BIFITE UBUBASHA BUTANDUKANYE NK'UKO BWASOBANUWE MU MASEZERANO Y'INKUNGA YABANJE; YEREKERANYE N'IMPANO Y'INYONGERA YA MILIYONI ICYENDA Z'AMAYERO (9,000,000 EUR) IGENEWE UMUSHINGA WA KABIRI W'ITERAMBERE RY'IMIGI, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA, KU WA 19 MATA 2022</b></p> <p><b>Twebwe, KAGAME Paul,</b> Perezida wa Repubulika;</p>	<p><b>LAW N° 017/2022 OF 29/06/2022 APPROVING THE RATIFICATION OF THE GRANT AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION ACTING AS ADMINISTRATOR OF THE AFRICA NDF CLIMATE CHANGE PROGRAM SINGLE-DONOR TRUST FUND AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION AND INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT ACTING IN VARIOUS CAPACITIES AS STATED IN THE ORIGINAL FINANCING AGREEMENTS, RELATING TO THE ADDITIONAL GRANT OF NINE MILLION EUROS (EUR 9,000,000) FOR THE SECOND URBAN DEVELOPMENT PROJECT, SIGNED IN KIGALI, RWANDA, ON 19 APRIL 2022</b></p> <p><b>We, KAGAME Paul,</b> President of the Republic;</p>	<p><b>LOI N° 017/2022 DU 29/06/2022 APPROUVANT LA RATIFICATION DE L'ACCORD DE DON ENTRE LA RÉPUBLIQUE DU RWANDA ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT AGISSANT EN TANT QU'ADMINISTRATEUR DU FONDS FIDUCIAIRE UNIQUE DU PROGRAMME SUR LE CHANGEMENT CLIMATIQUE DU NDF EN AFRIQUE ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT ET LA BANQUE INTERNATIONALE POUR LA RECONSTRUCTION ET LE DÉVELOPPEMENT AGISSANT EN DIVERSES CAPACITÉS COMME INDIQUÉ DANS LES ACCORDS DE FINANCEMENT INITIAUX, RELATIF AU DON ADDITIONNEL DE NEUF MILLIONS D'EUROS (9.000.000 EUR) POUR LE DEUXIEME PROJET D'AMENAGEMENT URBAIN, SIGNÉ À KIGALI, AU RWANDA LE 19 AVRIL 2022</b></p> <p><b>Nous, KAGAME Paul,</b> Président de la République ;</p>
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<p><b>INTEKO ISHINGA AMATEGEKO YEMEJE, NONE NATWE DUHAMIJE, DUTANGAJE ITEGEKO RITEYE RITYA KANDI DUTEGETSE KO RITANGAZWA MU IGAZETI YA LETA YA REPUBULIKA Y’U RWANDA</b></p> <p><b>INTEKO ISHINGA AMATEGEKO:</b></p> <p>Umutwe w’Abadepite, mu nama yawo yo ku wa 07 Kamena 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’impano hagati ya Repubulika y’u Rwanda n’Ikigega Mpuzamahanga gitsura Amajyambere nk’Urwego ruyobora Ikigega cy’Ubwizerane-umuterankunga rukumbi wa Gahunda ya NDF muri Afurika ku byerekeye ihindagurika ry’ikirere, hamwe n’Ikigega Mpuzamahanga Gitsura Amajyambere na Banki Mpuzamahanga y’Iterambere, bifite ububasha butandukanye nk’uko bwashobanuwe mu masezerano y’inkunga yabanje; yerekeranye n’impano y’inyongera ya</p>	<p><b>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</b></p> <p><b>THE PARLIAMENT:</b></p> <p>The Chamber of Deputies, in its sitting of 07 June 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 Grant Agreement between the Republic of Rwanda and the International Development Association acting as administrator of the Africa NDF Climate Change Program single-donor trust fund and the International Development Association and International Bank for Reconstruction and Development acting in various capacities as stated in the original financing agreements, relating to the additional grant of nine million Euros (EUR 9,000,000) for the second urban</p>	<p><b>LE PARLEMENT A ADOPTÉ, ET NOUS SANCTIONNONS, PROMULGUONS LA LOI DONT LA TENUE SUIT ET ORDONNONS QU’ELLE SOIT PUBLIÉE AU JOURNAL OFFICIEL DE LA RÉPUBLIQUE DU RWANDA</b></p> <p><b>LE PARLEMENT:</b></p> <p>La Chambre des Députés, en sa séance du 07 juin 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 don entre la République du Rwanda et l’Association Internationale de Développement agissant en tant qu’administrateur du Fonds Fiduciaire Unique du programme sur le changement climatique du NDF en Afrique et l’Association Internationale de Développement et la Banque Internationale pour la Reconstruction et le Développement agissant en diverses capacités comme indiqué dans les accords de financement initiaux, relatif au don additionnel de neuf millions d’euros</p>
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<p>miliyoni icyenda z'Amayero (9,000,000 EUR) igenewe umushinga wa kabiri w'iterambere ry'imijyi, yashyiriweho umukono i Kigali mu Rwanda ku wa 19 Mata 2022;</p> <p><b>YEMEJE:</b></p> <p><b><u>Ingingo ya mbere:</u> Kwemera kwemeza burundu</b></p> <p>Amasezerano y'impano hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere nk'Urwego ruyobora Ikigega cy'Ubwizerane-umuterankunga rukumbi wa Gahunda ya NDF muri Afurika ku byerekeye ihindagurika ry'ikirere, hamwe n'Ikigega Mpuzamahanga gitsura Amajyambere na Banki Mpuzamahanga y'Iterambere, bifite ububasha butandukanye nk'uko bwashobanurwe mu masezerano y'inkunga yabanje; yerekeranye n'impano y'inyongera ya miliyoni icyenda z'Amayero (9,000,000 EUR) agenewe umushinga wa kabiri w'iterambere ry'imijyi, yashyiriweho umukono i Kigali mu Rwanda ku wa 19 Mata 2022, ari ku mugereka, yemerewe kwemezwa burundu.</p>	<p>development project, signed in Kigali, Rwanda, on 19 April 2022;</p> <p><b>ADOPTS:</b></p> <p><b><u>Article one:</u> Approval for ratification</b></p> <p>The Grant Agreement between the Republic of Rwanda and the International Development Association acting as administrator of the Africa NDF Climate Change Program single-donor trust fund and the International Development Association and International Bank for Reconstruction and Development acting in various capacities as stated in the original financing agreements, relating to the additional grant of nine million Euros (EUR 9,000,000) for the second urban development project, signed in Kigali, Rwanda, on 19 April 2022, in annex, is approved for ratification.</p>	<p>(9.000.000 EUR) pour le deuxième projet d'aménagement urbain, signé à Kigali, au Rwanda le 19 avril 2022;</p> <p><b>ADOPTÉ:</b></p> <p><b><u>Article premier:</u> Approbation pour ratification</b></p> <p>L'Accord de don entre la République du Rwanda et l'Association Internationale de Développement agissant en tant qu'administrateur du Fonds Fiduciaire Unique du programme sur le changement climatique du NDF en Afrique et l'Association Internationale de Développement et la Banque Internationale pour la Reconstruction et le Développement agissant en diverses capacités comme indiqué dans les accords de financement initiaux, relatif au don additionnel de neuf millions d'euros (9.000.000 EUR) pour le deuxième projet d'aménagement urbain, signé à Kigali, au Rwanda le 19 avril 2022, en annexe, est approuvé pour ratification.</p>
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<p><b><u>Ingingo ya 2:</u> Itegurwa, isuzumwa n’itorwa by’iri tegeko</b></p> <p>Iri tegeko ryateguwe mu rurimi rw’Icyongereza, risuzumwa kandi ritorwa mu rurimi rw’Ikinyarwanda.</p> <p><b><u>Ingingo ya 3:</u> Igihe iri tegeko ritangira gukurikizwa</b></p> <p>Iri tegeko ritangira gukurikizwa ku munsu ritangarijweho mu Igazeti ya Leta ya Repubulika y’u Rwanda.</p>	<p><b><u>Article 2:</u> Drafting, consideration and adoption of this Law</b></p> <p>This Law was drafted in English, considered and adopted in Ikinyarwanda.</p> <p><b><u>Article 3:</u> Commencement</b></p> <p>This Law comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p><b><u>Article 2:</u> Initiation, examen et adoption de la présente loi</b></p> <p>La présente loi a été initiée en anglais, examinée et adoptée en Ikinyarwanda.</p> <p><b><u>Article 3:</u> Entrée en vigueur</b></p> <p>La présente loi entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>
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Kigali, 29/06/2022

(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><b>UMUGEREKA W'ITEGEKO N° 017/2022 RYO KU WA 29/06/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO Y'IMPANO HAGATI YA REPUBULIKA Y'U RWANDA N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE NK'URWEGO RUYOBORA IKIGEGA CY'UBWIZERANE- UMUTERANKUNGA RUKUMBI WA GAHUNDA YA NDF MURI AFURIKA KU BYEREKEYE IHINDAGURIKA RY'IKIRERE, HAMWE N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE NA BANKI MPUZAMAHANGA Y'ITERAMBERE, BIFITE UBUBASHA BUTANDUKANYE NK'UKO BWASOBANUWE MU MASEZERANO Y'INKUNGA YABANJE; YEREKERANYE N'IMPANO Y'INYONGERA YA MILIYONI ICYENDA Z'AMAYERO (9,000,000 EUR) IGENEWE UMUSHINGA WA KABIRI W'ITERAMBERE RY'IMIGI, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA, KU WA 19 MATA 2022</b></p>	<p><b>ANNEX TO LAW N° 017/2022 OF 29/06/2022 APPROVING THE RATIFICATION OF THE GRANT AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION ACTING AS ADMINISTRATOR OF THE AFRICA NDF CLIMATE CHANGE PROGRAM SINGLE-DONOR TRUST FUND AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION AND INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT ACTING IN VARIOUS CAPACITIES AS STATED IN THE ORIGINAL FINANCING AGREEMENTS, RELATING TO THE ADDITIONAL GRANT OF NINE MILLION EUROS (EUR 9,000,000) FOR THE SECOND URBAN DEVELOPMENT PROJECT, SIGNED IN KIGALI, RWANDA, ON 19 APRIL 2022</b></p>	<p><b>ANNEXE A LA LOI N° 017/2022 DU 29/06/2022 APPROUVANT LA RATIFICATION DE L'ACCORD DE DON ENTRE LA RÉPUBLIQUE DU RWANDA ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT AGISSANT EN TANT QU'ADMINISTRATEUR DU FONDS FIDUCIAIRE UNIQUE DU PROGRAMME SUR LE CHANGEMENT CLIMATIQUE DU NDF EN AFRIQUE ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT ET LA BANQUE INTERNATIONALE POUR LA RECONSTRUCTION ET LE DÉVELOPPEMENT AGISSANT EN DIVERSES CAPACITÉS COMME INDIQUÉ DANS LES ACCORDS DE FINANCEMENT INITIAUX, RELATIF AU DON ADDITIONNEL DE NEUF MILLIONS D'EUROS (9.000.000 EUR) POUR LE DEUXIEME PROJET D'AMENAGEMENT URBAIN, SIGNÉ À KIGALI, AU RWANDA LE 19 AVRIL 2022</b></p>
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**NDF GRANT NUMBER TF0B8087  
FIRST AMENDMENT TO  
THE ORIGINAL FINANCING AGREEMENTS RELATED TO:  
CREDIT NUMBER 6789-RW,  
GRANT NUMBER D737-RW,  
SCP- PPCR LOAN NUMBER TF0B3896, AND  
GEF GRANT NUMBER TF0B3927**

***Africa NDF Climate Change Program***  
**Grant Agreement**

**(Additional Financing for the Second Urban Development Project)**

**between**

**REPUBLIC OF RWANDA**

**and**

**INTERNATIONAL DEVELOPMENT ASSOCIATION  
acting as administrator of the Africa NDF Climate Change Program Single-Donor  
Trust Fund**

**and**

**INTERNATIONAL DEVELOPMENT ASSOCIATION and INTERNATIONAL  
BANK FOR RECONSTRUCTION AND DEVELOPMENT acting in various  
capacities as stated in the Original Financing Agreements**

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**NDF GRANT NUMBER TF0B8087  
FIRST AMENDMENT TO  
THE ORIGINAL FINANCING AGREEMENTS RELATED TO:  
CREDIT NUMBER 6789-RW,  
GRANT NUMBER D737-RW,  
SCP- PPCR LOAN NUMBER TF0B3896, AND  
GEF GRANT NUMBER TF0B3927**

**AFRICA NDF CLIMATE CHANGE PROGRAM SINGLE-DONOR  
TRUST FUND GRANT AGREEMENT**

AGREEMENT dated as of the Signature Date between REPUBLIC OF RWANDA (“Recipient”), INTERNATIONAL DEVELOPMENT ASSOCIATION (“Bank”), acting as administrator of the Africa NDF Climate Change Program Single-Donor Trust Fund; and INTERNATIONAL DEVELOPMENT ASSOCIATION and INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT, in various capacities as specified in the Original Financing Agreement (referred to, collectively, in this Agreement as the “World Bank”). The Recipient and the Bank hereby agree as follows:

**Article I  
Standard Conditions; Definitions**

- 1.01. The Standard 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 Standard Conditions or in the Appendix this Agreement.

**Article II  
The Project**

- 2.01. The Recipient declares its commitment to the objectives of the project described in Schedule 1 to this Agreement (“Project”). To this end, the Recipient shall cause Part 1(b)(v) and (vi) and Part 3(b)(iv) of the Project to be carried out by the Project Implementing Entity in accordance with the provisions of Article II of the Standard Conditions, Schedule 2 to this Agreement and the Project Agreement.

**Article III  
The Grant**

- 3.01. The Bank agrees to extend to the Recipient a grant in an amount not to exceed nine million Euros (€9,000,000) (“Grant”) to assist in financing the Project.

- 3.02. The Recipient may withdraw the proceeds of the Grant in accordance with Section III of Schedule 2 to this Agreement.
- 3.03. The Grant is funded out of the abovementioned trust fund for which the Bank receives periodic contributions from the donor to the trust fund. In accordance with Section 3.02 of the Standard Conditions, the Bank's payment obligations in connection with this Agreement are limited to the amount of funds made available to it by the donor under the abovementioned trust fund, and the Recipient's right to withdraw the Grant proceeds is subject to the availability of such funds.

#### **Article IV**

##### **Effectiveness; Termination**

- 4.01. This Agreement shall not become effective until evidence satisfactory to the Bank has been furnished to the Bank that the conditions specified below have been satisfied.
- (a) The execution and delivery of this Agreement on behalf of the Recipient and the Project Agreement on behalf of the Project Implementing Entity have been duly authorized or ratified by all necessary governmental and corporate action.
  - (b) If the Bank so requests, the condition of the Project Implementing Entity, as represented or warranted to the Bank at the date of the Project Agreement, has undergone no material adverse change after such date.
  - (c) The Subsidiary Agreement referred to in Section I.B of Schedule 2 to this Agreement has been executed on behalf of the Recipient and the Project Implementing Entity.
- 4.02. As part of the evidence to be furnished pursuant to Section 5.01 (a), there shall be furnished to the Bank an opinion or opinions satisfactory to the Bank of counsel acceptable to the Bank or, if the Bank so requests, a certificate satisfactory to the Bank of a competent official of the Member Country, showing the following matters:
- (a) on behalf of the Recipient, that this Agreement has been duly authorized or ratified by, and executed and delivered on its behalf and is legally binding upon it in accordance with its terms;
  - (b) on behalf of the Project Implementing Entity, that the Project Agreement has been duly authorized or ratified by, and executed and delivered on its behalf and is legally binding upon it in accordance with its terms; and



- (c) the Subsidiary Agreement referred to in Section I.B of Schedule 2 to this Agreement has been duly authorized or ratified by the Recipient and the Project Implementing Entity and is legally binding upon each such party in accordance with its terms.
- 4.03. Except as the Recipient and the Bank shall otherwise agree, this Agreement shall enter into effect on the date upon which the Bank dispatches to the Recipient notice of its acceptance of the evidence required pursuant to Section 5.01 (“Effective Date”). If, before the Effective Date, any event has occurred which would have entitled the Bank to suspend the right of the Recipient to make withdrawals from the Grant Account if this Agreement had been effective, the Bank may postpone the dispatch of the notice referred to in this Section until such event (or events) has (or have) ceased to exist.
- 4.04. *Termination for Failure to Become Effective.* This Agreement and all obligations of the parties under it shall terminate if it has not entered into effect by the date which is ninety (90) days after the date of this Agreement, unless the Bank, after consideration of the reasons for the delay, establishes a later date for the purpose of this Section. The Bank shall promptly notify the Recipient of such later date.

**Article V**  
**Recipient’s Representative; Addresses**

- 5.01. The Recipient’s Representative referred to in Section 7.02 of the Standard Conditions is its minister responsible for finance.
- 5.02. For purposes of Section 7.01 of the Standard Conditions: (a) the Recipient’s address is:

Ministry of Finance and Economic Planning  
P. O. Box 158  
Kigali  
Republic of Rwanda; and

(b) the Recipient’s Electronic Address is:

Facsimile:	E-mail:
250-252-57-75-81	info@minecofin.gov.rw

- 5.03. For purposes of Section 7.01 of the Standard Conditions: (a) the Bank’s address is:

International Development Association  
1818 H Street, N.W.  
Washington, D.C. 20433

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United States of America; and

(b) the Bank's Electronic Address is:

Telex:	Facsimile:	E-mail:
248423 (MCI) or 64145 (MCI)	1-202-477-6391	rwandainfo@worldbank.org

AGREED as of the Signature Date.

**REPUBLIC OF RWANDA**

By

*Dr. Uzziel Ndagijimana*

\_\_\_\_\_  
**Authorized Representative**

**Name:** Dr. Uzziel Ndagijimana

**Title:** Minister of Finance and Economic Planning

**Date:** 19-Apr-2022

**INTERNATIONAL DEVELOPMENT  
ASSOCIATION**

**acting as administrator of the Africa NDF Climate Change  
Program Single-Donor Trust Fund**

By

*Rolande Pryce*

\_\_\_\_\_  
**Authorized Representative**

**Name:** Rolande Pryce

**Title:** Country Manager

**Date:** 12-Apr-2022

## **SCHEDULE 1**

### **Project Description**

The objectives of the Project are to improve access to basic services, enhance resilience and strengthen integrated urban planning and management in the City of Kigali and the six secondary cities of Rwanda.

The Project consists of the following additional part:

#### **Part 1: Support to the City of Kigali (CoK).**

- (a) **Supporting integrated urban planning for resilient, inclusive infrastructure delivery, by:**
- (i) upgrading urban space through an integrated package of investments, including detailed designs, construction supervision and preparation of environmental and social instruments, in select unplanned settlements (including Nyarugenge, Kicukiro and Gasabo districts). The urban upgrading will comprise a comprehensive menu of infrastructure investments including, access streets, street lighting, stormwater drainage, green infrastructure, solid waste collection points, onsite sanitation, water supply, community facilities, local market improvements, multi-purpose facilities and public spaces;
  - (ii) implementing flood risk reduction infrastructure in flood-prone areas located near the upgrading including the rehabilitation of culverts, bridges, channels, and drains, as well as implementation of suitable nature-based solutions (NBS) sites;
  - (iii) providing technical assistance for development and preparation of a stormwater management master plan (SWMMP) for the CoK and for water level monitoring;
  - (iv) installing rainfall sensors and hydrological stations with water level and discharge monitoring in the urban area and wetlands of Kigali and its immediate surroundings;
  - (v) providing technical assistance for implementation of the Kigali Master Plan 2050 including, support for the development of detailed area plans for select unplanned settlements and a feasibility study to assess the feasibility of implementing sites and services;



- (vi) developing the institutional capacity of CoK to strengthen its economic and spatial planning for resilient infrastructure and service provision in view of optimal allocation of spaces and resources, including through, support for urban management specialists, consultants to assist in training and mentoring, to develop systems and procedures, and to undertake other activities aimed at strengthening urban management functions, trainings, and financing for equipment and tools needed to undertake urban management and urban development activities; and
  - (vii) knowledge development, management, dissemination and outreach and establishment of partnerships to support effective monitoring and profiling of the rehabilitation works undertaken in the City of Kigali.
- (b) **Evidence-based, sustainable wetland management, flood risk management and greenhouse gas monitoring, by:**
- (i) designing, implementing and monitoring NBS to reduce flood risks, enhance biodiversity, and strengthen resilience of the CoK through rehabilitation of wetlands impacted by historical land-uses, such as industrial use and urbanization (such wetlands to include Gikondo, Kibumba, Rugenge, Rwintare and Nyabugogo wetlands). Wetland rehabilitation will also include support for basic infrastructure for hospitality, tourism and recreation;
  - (ii) providing technical assistance to: (A) explore opportunities for partnerships with the private sector to invest in the rehabilitation of the wetlands and their buffer zones, including the design and piloting of innovative financing and impact-driven financing instruments to support the implementation of urban planning solutions that center biodiversity, ecosystem services and climate adaptation and mitigation; and (B) support the CoK to develop a framework for Greenhouse Gas (GHG) accounting;
  - (iii) developing a detailed city-wide digital terrain model (DTM) using an aerial Light Detection and Ranging (LiDAR) and photogrammetric survey;
  - (iv) strengthening advocacy, knowledge exchange and partnerships on sustainable urbanization;
  - (v) providing support for wetland rehabilitation works on *Nyabugogo* and *Rugenge-Rwintare* wetlands; including: (A) technical assistance for the development of plans for the operation, long-

term management strategy and business plans for the development of the wetlands including supervision of rehabilitation works and compliance with environmental and social requirements and development of operational plans; and (B) knowledge development, management, dissemination and outreach; and

- (vi) carrying out investments in the rehabilitation of *Nyabugogo* and *Rugenge-Rwintare* wetlands, to enhance wetland functions, reduce flooding, and promote access and use of wetlands by communities and tourists.

## **Part 2: Support to Secondary Cities**

### **(a) Infrastructure and service delivery in secondary cities, by:**

- (i) developing infrastructure including roads, drainage, pedestrian walkways and streetlighting in the Target Secondary Cities (TSCs);
- (ii) carrying out comprehensive upgrading in unplanned settlements prioritized by the TSCs including provision of offsite infrastructure such as drainage and roads; and
- (iii) providing technical assistance for feasibility studies, planning, design and supervision for infrastructure development and upgrading in unplanned settlements.

### **(b) Institutional and capacity development of secondary cities, through the establishment and functioning of City Management Offices (CMOs) by:**

- (i) developing a roadmap for CMO development outlining the key urban functions to be carried out by CMOs;
- (ii) preparing medium-term (five-year) and annual Institutional and Capacity Development (ICD) plans for urban management; and
- (iii) implementing the Master Plans for the respective Target Secondary City (TSC) focused on the development of detailed area plans for selected unplanned settlements in each TSC.

## **Part 3: Institutional Capacity Development and Project Management**

### **(a) Institutional capacity development at national level, by providing technical assistance for:**

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- (i) the development of a national urbanization strategy, through support for: (A) review of the National Urbanization Policy (NUP) and development of its implementation strategy and action plan; and (B) establishment of an urbanization monitoring information system (UMIS);
  - (ii) development of a comprehensive housing strategy to strengthen the National Housing Policy and build on and expand investments in urban upgrading and sites and services;
  - (iii) development a strategy for implementing sites and services schemes in Rwanda including, estimating the capacity and appetite for land value capture in plot servicing; and
  - (iv) implementation of a national solid waste management strategy through the development of feasibility studies on disposal facilities in the TSCs and the dissemination of knowledge generated from city to city in the Republic of Rwanda; and
- (b) **Project management**, *by providing support to:* (i) MININFRA PCU; (ii) LODA-SPIU; (iii) the Target Secondary Cities PIUs; (iv) REMA-SPIU; and (v) CoK-KUUT, for financial management and procurement; environmental and social risks management, implementation supervision, contract management, monitoring and evaluation, communication and citizen engagement, local supervision and oversight, monitoring and environmental and social risk management and staffing within the respective project coordinating unit, project implementing units and urban upgrading team.

**Part 4: Contingency Emergency Response:**

Providing immediate response to an Eligible Emergency, as needed.



## **SCHEDULE 2**

### **Project Execution**

#### **Section I. Institutional and Other Arrangements**

##### **A. General**

1. The Recipient shall comply with the same obligations with respect to Part 1(b)(v) and (vi) and Part 3(b)(iv) of the Project, as for the other Parts of the Project as reflected in the Original Financing Agreements.
2. The Recipient shall ensure that the Project Implementing Entity shall maintain its implementation arrangement and comply with all its obligations under the Project Agreements for the implementation of its Respective Part of the Project.

##### **B. Subsidiary Agreement**

1. To facilitate the carrying out of Part 1(b)(v) and (vi) and Part 3(b)(iv) of the Project, the Recipient shall make the proceeds of the Grant available to the Project Implementing Entity under a subsidiary agreement (“Subsidiary Agreement”) between the Recipient and the Project Implementing Entity, under terms and conditions approved by the Bank.
2. The Recipient shall exercise its rights under the Subsidiary Agreement in such manner as to protect the interests of the Recipient and the Bank and to accomplish the purposes of the Grant. Except as the Bank shall otherwise agree, the Recipient shall not assign, amend, abrogate or waive the Subsidiary Agreement or any of its provisions.

##### **C. Environmental and Social Standards.**

1. The Recipient shall, and shall cause the 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 Bank.
2. Without limitation upon paragraph 1 above, the Recipient shall, and shall cause the 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 Bank. To this end, the Recipient shall, and shall cause the 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 Bank shall otherwise agree in writing, as specified in the ESCP, and ensure that the revised ESCP is disclosed promptly thereafter.
- 3. In case of any inconsistencies between the ESCP and the provisions of this Agreement, the provisions of this Agreement shall prevail.
- 4. The Recipient shall, and shall cause the Project Implementing Entity to, ensure that:
  - (a) all measures necessary are taken to collect, compile, and furnish to the Bank through regular reports, with the frequency specified in the ESCP, and promptly in a separate report or reports, if so requested by the Bank, 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 Bank, 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 Bank 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.
- 5. The Recipient shall, and shall cause the 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 Bank.
- 6. The Recipient shall, and shall cause the 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**

**A. Project Reports**

The Recipient shall ensure that each Project Report is furnished to the Bank not later than forty-five (45) days after the end of each calendar quarter, covering the calendar quarter.

**Section III. Withdrawal of Grant Proceeds**

**A. General**

1. The Recipient may withdraw the proceeds of the Grant in accordance with the provisions of: (a) Article III of the Standard Conditions; and (b) this Section; to finance 100% of Eligible Expenditures, consisting of goods, works, non-consulting services, consulting services, Training Costs and Operating Costs under Part 1(b)(v) and (vi) and Part 3(b)(iv) of the Project, inclusive of Taxes.

**B. Withdrawal Conditions; Withdrawal Period**

1. Notwithstanding the provisions of Part A of this Section no withdrawal shall be made for payments made prior to the Signature Date.
2. The Closing Date is December 31, 2025.

**Section IV. Amendment of the Original Financing Agreements**

The Recipient and the World Bank, hereby agree to amend each of the Original Financing Agreement, as follows:

1. Schedule 1 to each of the Original Financing Agreements is hereby amended to read in its entirety as set forth in Schedule 1 of this Agreement.

All other provisions of the Original Financing Agreements which are not amended under this Section remain valid and applicable.



## **APPENDIX**

### **Definitions**

1. “Anti-Corruption Guidelines” means, for purposes of paragraph 2 of the Appendix to the Standard 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. “Environmental and Social Commitment Plan” or “ESCP” means the environmental and social commitment plan for the Project, dated March 3, 2022, 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.
3. “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 Bank.
4. “Operating Costs” means the reasonable incremental operating expenses, approved by the Association, incurred by the Project Implementing Entity on account of Project implementation, management and monitoring, including operation and maintenance costs of office, vehicles and office equipment, office supplies, hire of Project staff, bank charges and travel and supervision costs but excluding salaries to public/civil servants of the Recipient and, as the case may be, of the Project Implementing Entity.
5. “Original Project” means the Recipient’s Second Rwanda Urban Development Project, as described in Schedule 1 of each of the Original Financing Agreements.

6. “Original Financing Agreements” means, collectively, the Financing Agreement entered into between the Recipient and the International Development Association on November 12, 2020 for the financing of the Original Project through the extension of Credit no. 6789-RW and Grant No. D737-RW; the Strategic Climate Fund- Pilot Program for Climate Resilience Loan Agreement entered into between the Recipient and International Bank for Reconstruction and Development acting as an implementing entity of the Pilot Program for Climate Resilience under the Strategic Climate Fund on November 12, 2020 for the financing of the Original Project through the extension of the SCP-PPCR Loan no. TF0B3896; and the Global Environment Facility Grant Agreement entered into between the Recipient and International Bank for Reconstruction and Development acting as an implementing agency for the Global Environment Facility on November 12, 2020 for the financing of the Original Project through the extension of GEF Grant no. TF0B3927.
7. “Original Project Agreement” means the Project Agreement entered into between the World Bank and the Project Implementing Entity in connection with the Original Financing Agreements.
8. “Procurement Regulations” means, for purposes of paragraph 20 of the Appendix to the Standard Conditions, the “World Bank Procurement Regulations for IPF Borrowers”, dated November 2020.
9. “Project Agreement” means the agreement between the Bank and the Project Implementing Entity relating to the implementation of all or part of the Project, as such agreement may be amended from time to time. “Project Agreement” includes the Standard Conditions as applied to the Project Agreement, and all appendices, schedules and agreements supplemental to the Project Agreement.
10. “Project Implementing Entity” means the Rwanda Environment Management Authority established under Article 1 of Law N°63/2013 of 27/08/2013 determining the mission, organization and functioning of Rwanda Environment Management Authority (REMA), or its successor thereto which has been deemed acceptable to the Association for the implementation of its Respective Part of the Project.
11. “Signature Date” means the later of the two dates on which the Recipient and the Bank signed this Agreement and such definition applies to all references to “the date of the Grant Agreement” in the Standard Conditions.
12. “Standard Conditions” means the “International Bank for Reconstruction and Development and International Development Association Standard Conditions for Grant Financing Made by the Bank out of Trust Funds”, dated February 25, 2019.

13. “Subsidiary Agreement” means the subsidiary agreement referred to under Section I.B of Schedule 2 to this Agreement entered into between REMA and the Recipient.
14. “Training Costs” means the reasonable cost of training under the Project, as approved by the Association, 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><b>Bibonywe kugira ngo bishyirwe ku mugereka w'Itegeko n° 017/2022 ryo ku wa 29/06/2022 ryemera kwemeza burundu Amasezerano y'impano hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere nk'Urwego ruyobora Ikigega cy'Ubwizerane-umuterankunga rukumbi wa Gahunda ya NDF muri Afurika ku byerekeye ihindagurika ry'ikirere, hamwe n'Ikigega Mpuzamahanga Gitsura Amajyambere na Banki Mpuzamahanga y'Iterambere, bifite ububasha butandukanye nk'uko bwashobanuwe mu masezerano y'inkunga yabanje; yerekeranye n'impano y'inyongera ya miliyoni icyenda z'Amayero (9.000.000 EUR) igenewe umushinga wa kabiri w'iterambere ry'imijyi, yashyiriweho umukono i Kigali mu Rwanda, ku wa 19 Mata 2022</b></p>	<p><b>Seen to be annexed to Law n° 017/2022 of 29/06/2022 approving the ratification of the grant agreement between the Republic of Rwanda and the International Development Association acting as administrator of the Africa NDF Climate Change Program Single-Donor Trust Fund and the International Development Association and International Bank for Reconstruction and Development acting in various capacities as stated in the original financing agreements, relating to the additional grant of nine million Euros (EUR 9,000,000) for the second urban development project, signed in Kigali, Rwanda, on 19 April 2022</b></p>	<p><b>Vu pour être annexé à la loi n° 017/2022 du 29/06/2022 approuvant la ratification de l'Accord de don entre la République du Rwanda et l'Association Internationale de Développement agissant en tant qu'administrateur du Fonds Fiduciaire Unique du programme sur le changement climatique du NDF en Afrique et l'Association Internationale de Développement et la Banque Internationale pour la Reconstruction et le Développement agissant en diverses capacités comme indiqué dans les accords de financement initiaux, relatif au don additionnel de neuf millions d'euros (9.000.000 EUR) pour le deuxième projet d'aménagement urbain, signé à Kigali, au Rwanda, le 19 avril 2022</b></p>
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Kigali, 29/06/2022

(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><b>ITEGEKO N° 018/2022 RYO KU WA 29/06/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO HAGATI YA REPUBULIKA Y’U RWANDA N’IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE, YEREKERANYE N’IMPANO YA MILIYONI MIRONGO ITANU N’ESHATU N’IBIHUMBI MAGANA INANI Z’AMADETESI (53.800.000 DTS), INGUZANYO YA MILIYARI CUMI NA ZIRINDWI NA MILIYONI MAGANA ATATU NA MIRONGO ITATU N’IMWE N’IBIHUMBI MAGANA INANI Z’AMAYENI Y’UBUYAPANI (17.331.800.000 JPY) N’INGUZANYO YA MILIYONI MIRONGO ITANDATU NA ZIRINDWI Z’AMAYERO (67.000.000 EUR) ZIGENEWE UMUSHINGA WO GUTEZA IMBERE UBUHINZI BUGAMIJE UBUCURUZI NO KUGABANYA IBIBUBANGAMIRA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA KU WA 02 GICURASI 2022</b></p>	<p><b>LAW N° 018/2022 OF 29/06/2022 APPROVING THE RATIFICATION OF THE FINANCING AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION, RELATING TO THE GRANT OF FIFTY-THREE MILLION EIGHT HUNDRED THOUSAND SPECIAL DRAWING RIGHTS (SDR 53,800,000), THE CREDIT OF SEVENTEEN BILLION THREE HUNDRED AND THIRTY-ONE MILLION EIGHT HUNDRED THOUSAND JAPANESE YENS (JPY 17,331,800,000) AND THE CREDIT OF SIXTY-SEVEN MILLION EUROS (EUR 67,000,000) FOR COMMERCIALIZATION AND DE-RISKING FOR AGRICULTURAL TRANSFORMATION PROJECT, SIGNED IN KIGALI, RWANDA ON 02 MAY 2022</b></p>	<p><b>LOI N° 018/2022 DU 29/06/2022 APPROUVANT LA RATIFICATION DE L’ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET L’ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT, RELATIF AU DON DE CINQUANTE-TROIS MILLIONS HUIT CENT MILLE DROITS DE TIRAGE SPECIAUX (53.800.000 DTS), AU CRÉDIT DE DIX-SEPT MILLIARDS TROIS CENT TRENTE ET UN MILLION HUIT CENT MILLE YENS JAPONAIS (17.331.800.000 JPY) ET AU CRÉDIT DE SOIXANTE-SEPT MILLIONS D’EUROS (67.000.000 EUR) POUR LE PROJET DE COMMERCIALISATION ET DE RÉDUCTION DES RISQUES POUR LA TRANSFORMATION AGRICOLE, SIGNÉ À KIGALI, AU RWANDA LE 02 MAI 2022</b></p>
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<p><b>ITEGEKO N° 018/2022 RYO KU WA 29/06/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO HAGATI YA REPUBULIKA Y’U RWANDA N’IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE, YEREKERANYE N’IMPANO YA MILIYONI MIRONGO ITANU N’ESHATU N’IBIHUMBI MAGANA INANI Z’AMADETESI (53.800.000 DTS), INGUZANYO YA MILIYARI CUMI NA ZIRINDWI NA MILIYONI MAGANA ATATU NA MIRONGO ITATU N’IMWE N’IBIHUMBI MAGANA INANI Z’AMAYENI Y’UBUYAPANI (17.331.800.000 JPY) N’INGUZANYO YA MILIYONI MIRONGO ITANDATU NA ZIRINDWI Z’AMAYERO (67.000.000 EUR) ZIGENEWE UMUSHINGA WO GUTEZA IMBERE UBUHINZI BUGAMIJE UBUCURUZI NO KUGABANYA IBIBUBANGAMIRA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA KU WA 02 GICURASI 2022</b></p> <p><b>Twebwe, KAGAME Paul,</b> Perezida wa Repubulika;</p>	<p><b>LAW N° 018/2022 OF 29/06/2022 APPROVING THE RATIFICATION OF THE FINANCING AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION, RELATING TO THE GRANT OF FIFTY-THREE MILLION EIGHT HUNDRED THOUSAND SPECIAL DRAWING RIGHTS (SDR 53,800,000), THE CREDIT OF SEVENTEEN BILLION THREE HUNDRED AND THIRTY-ONE MILLION EIGHT HUNDRED THOUSAND JAPANESE YENS (JPY 17,331,800,000) AND THE CREDIT OF SIXTY-SEVEN MILLION EUROS (EUR 67,000,000) FOR COMMERCIALIZATION AND DE-RISKING FOR AGRICULTURAL TRANSFORMATION PROJECT, SIGNED IN KIGALI, RWANDA ON 02 MAY 2022</b></p> <p><b>We, KAGAME Paul,</b> President of the Republic;</p>	<p><b>LOI N° 018/2022 DU 29/06/2022 APPROUVANT LA RATIFICATION DE L’ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET L’ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT, RELATIF AU DON DE CINQUANTE-TROIS MILLIONS HUIT CENT MILLE DROITS DE TIRAGE SPECIAUX (53.800.000 DTS), AU CRÉDIT DE DIX-SEPT MILLIARDS TROIS CENT TRENTE ET UN MILLION HUIT CENT MILLE YENS JAPONAIS (17.331.800.000 JPY) ET AU CRÉDIT DE SOIXANTE-SEPT MILLIONS D’EUROS (67.000.000 EUR) POUR LE PROJET DE COMMERCIALISATION ET DE RÉDUCTION DES RISQUES POUR LA TRANSFORMATION AGRICOLE, SIGNÉ À KIGALI, AU RWANDA LE 02 MAI 2022</b></p> <p><b>Nous, KAGAME Paul,</b> Président de la République;</p>
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<p><b>INTEKO ISHINGA AMATEGEKO YEMEJE, NONE NATWE DUHAMIJE, DUTANGAJE ITEGEKO RITEYE RITYA KANDI DUTEGETSE KO RITANGAZWA MU IGAZETI YA LETA YA REPUBULIKA Y’U RWANDA</b></p>	<p><b>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</b></p>	<p><b>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</b></p>
<p><b>INTEKO ISHINGA AMATEGEKO:</b></p>	<p><b>THE PARLIAMENT:</b></p>	<p><b>LE PARLEMENT :</b></p>
<p>Umutwe w’Abadepite, mu nama yawo yo ku wa 07 Kamena 2022;</p>	<p>The Chamber of Deputies, in its sitting of 07 June 2022;</p>	<p>La Chambre des Députés, en sa séance du 07 juin 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>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>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>Imaze gusuzuma Amasezerano hagati ya Repubulika y’u Rwanda n’Ikigega Mpuzamahanga gitsura Amajyambere, yerekeranye n’impano ya miliyoni mirongo itanu n’eshatu n’ibihumbi magana inani z’Amadetsi (53.800.000 DTS), inguzanyo ya miliyari cumi na zirindwi na miliyoni magana atatu na mirongo itatu n’imwe n’ibihumbi magana inani z’Amayeni y’Ubuyapani (17.331.800.000 JPY) n’inguzanyo ya</p>	<p>After consideration of the Financing Agreement, between the Republic of Rwanda and the International Development Association, relating to the grant of fifty-three million eight hundred thousand Special Drawing Rights (SDR 53,800,000), the credit of seventeen billion three hundred and thirty-one million eight hundred thousand Japanese Yens (JPY 17,331,800,000) and the credit of sixty-seven million Euros (EUR 67,000,000)</p>	<p>Après examen de l’Accord de financement entre la République du Rwanda et l’Association Internationale de Développement, relatif au don de cinquante-trois millions huit cent mille Droits de Tirage Spéciaux (53.800.000 DTS), au crédit de dix-sept milliards trois cent trente et un million huit cent mille Yens Japonais (17.331.800.000 JPY) et au crédit de soixante-sept millions d’Euros (67.000.000 EUR) pour le projet de commercialisation et de réduction des</p>



<p>miliyoni mirongo itandatu na zirindwi z'Amayero (67.000.000 EUR) zigenewe umushinga wo guteza imbere ubuhinzi bugamije ubucuruzi no kugabanya ibibubangamira, yashyiriweho umukono i Kigali mu Rwanda ku wa 02 Gicurasi 2022;</p> <p><b>YEMEJE:</b></p> <p><b><u>Ingingo ya mbere:</u> Kwemera kwemeza burundu</b></p> <p>Amasezerano hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere, yerekeranye n'impano ya miliyoni mirongo itanu n'eshatu n'ibihumbi magana inani z'Amadetsi (53.800.000 DTS), inguzanyo ya miliyari cumi na zirindwi na miliyoni magana atatu na mirongo itatu n'imwe n'ibihumbi magana inani z'Amayeni y'Ubuyapani (17.331.800.000 JPY) n'inguzanyo ya miliyoni mirongo itandatu na zirindwi z'Amayero (67.000.000 EUR) zigenewe umushinga wo guteza imbere ubuhinzi bugamije ubucuruzi no kugabanya ibibubangamira, yashyiriweho umukono i Kigali mu Rwanda ku wa 02 Gicurasi 2022,</p>	<p>for commercialization and de-risking for agricultural transformation project, signed in Kigali, Rwanda on 02 May 2022;</p> <p><b>ADOPTS:</b></p> <p><b><u>Article one:</u> Approval for ratification</b></p> <p>The Financing Agreement, between the Republic of Rwanda and the International Development Association, relating to the grant of fifty-three million eight hundred thousand Special Drawing Rights (SDR 53,800,000), the credit of seventeen billion three hundred and thirty-one million eight hundred thousand Japanese Yens (JPY 17,331,800,000) and the credit of sixty-seven million Euros (EUR 67,000,000) for commercialization and de-risking for agricultural transformation project, signed in Kigali, Rwanda on 02 May 2022, in annex, is approved for ratification.</p>	<p>risques pour la transformation agricole, signé à Kigali, au Rwanda le 02 mai 2022;</p> <p><b>ADOPTE:</b></p> <p><b><u>Article premier:</u> Approbation pour ratification</b></p> <p>L'Accord de financement entre la République du Rwanda et l'Association Internationale de Développement, relatif au don de cinquante-trois millions huit cent mille Droits de Tirage Spéciaux (53.800.000 DTS), au crédit de dix-sept milliards trois cent trente et un million huit cent mille Yens Japonais (17.331.800.000 JPY) et au crédit de soixante-sept millions d'Euros (67.000.000 EUR) pour le projet de commercialisation et de réduction des risques pour la transformation agricole, signé à Kigali, au Rwanda le 02 mai 2022, en annexe, est approuvé pour ratification.</p>
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<p>ari ku mugereka, yemerewe kwemezwa burundu.</p> <p><b><u>Ingingo ya 2:</u> Itegurwa, isuzumwa n’itorwa by’iri tegeko</b></p> <p>Iri tegeko ryateguwe mu rurimi rw’Icyongereza, risuzumwa kandi ritorwa mu rurimi rw’Ikinyarwanda.</p> <p><b><u>Ingingo ya 3:</u> Igihe iri tegeko ritangira gukurikizwa</b></p> <p>Iri tegeko ritangira gukurikizwa ku munsu ritangarijweho mu Igazeti ya Leta ya Repubulika y’u Rwanda.</p>	<p><b><u>Article 2:</u> Drafting, consideration and adoption of this Law</b></p> <p>This Law was drafted in English, considered and adopted in Ikinyarwanda.</p> <p><b><u>Article 3:</u> Commencement</b></p> <p>This Law comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p><b><u>Article 2:</u> Initiation, examen et adoption de la présente loi</b></p> <p>La présente loi a été initiée en anglais, examinée et adoptée en Ikinyarwanda.</p> <p><b><u>Article 3:</u> Entrée en vigueur</b></p> <p>La présente loi entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>
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Kigali, 29/06/2022

(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><b>UMUGEREKA W'ITEGEKO N° 018/2022 RYO KU WA 29/06/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO HAGATI YA REPUBULIKA Y'U RWANDA N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE, YEREKERANYE N'IMPANO YA MILIYONI MIRONGO ITANU N'ESHATU N'IBIHUMBI MAGANA INANI Z'AMADETESI (53.800.000 DTS), INGUZANYO YA MILIYARI CUMI NA ZIRINDWI NA MILIYONI MAGANA ATATU NA MIRONGO ITATU N'IMWE N'IBIHUMBI MAGANA INANI Z'AMAYENI Y'UBUYAPANI (17.331.800.000 JPY) N'INGUZANYO YA MILIYONI MIRONGO ITANDATU NA ZIRINDWI Z'AMAYERO (67.000.000 EUR) ZIGENEWE UMUSHINGA WO GUTEZA IMBERE UBUHINZI BUGAMIJE UBUCURUZI NO KUGABANYA IBIBUBANGAMIRA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA KU WA 02 GICURASI 2022</b></p>	<p><b>ANNEX TO LAW N° 018/2022 OF 29/06/2022 APPROVING THE RATIFICATION OF THE FINANCING AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION, RELATING TO THE GRANT OF FIFTY-THREE MILLION EIGHT HUNDRED THOUSAND SPECIAL DRAWING RIGHTS (SDR 53,800,000), THE CREDIT OF SEVENTEEN BILLION THREE HUNDRED AND THIRTY-ONE MILLION EIGHT HUNDRED THOUSAND JAPANESE YENS (JPY 17,331,800,000) AND THE CREDIT OF SIXTY-SEVEN MILLION EUROS (EUR 67,000,000) FOR COMMERCIALIZATION AND DE-RISKING FOR AGRICULTURAL TRANSFORMATION PROJECT, SIGNED IN KIGALI, RWANDA ON 02 MAY 2022</b></p>	<p><b>ANNEXE A LA LOI N° 018/2022 DU 29/06/2022 APPROUVANT LA RATIFICATION DE L'ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT, RELATIF AU DON DE CINQUANTE-TROIS MILLIONS HUIT CENT MILLE DROITS DE TIRAGE SPECIAUX (53.800.000 DTS), AU CRÉDIT DE DIX-SEPT MILLIARDS TROIS CENT TRENTE ET UN MILLION HUIT CENT MILLE YENS JAPONAIS (17.331.800.000 JPY) ET AU CRÉDIT DE SOIXANTE-SEPT MILLIONS D'EUROS (67.000.000 EUR) POUR LE PROJET DE COMMERCIALISATION ET DE RÉDUCTION DES RISQUES POUR LA TRANSFORMATION AGRICOLE, SIGNÉ À KIGALI, AU RWANDA LE 02 MAI 2022</b></p>
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**CREDIT A (Non-Concessional) NUMBER 7084-RW**  
**CREDIT B (Concessional) NUMBER 7085-RW**  
**GRANT NUMBER E017-RW**

# **Financing Agreement**

**(Commercialization and De-Risking for Agricultural Transformation Project)**

**between**

**REPUBLIC OF RWANDA**

**and**

**INTERNATIONAL DEVELOPMENT ASSOCIATION**

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**CREDIT A (Non-Concessional) NUMBER 7084-RW**  
**CREDIT B (Concessional) NUMBER 7085-RW**  
**GRANT NUMBER E017-RW**

**FINANCING AGREEMENT**

AGREEMENT dated as of the Signature Date between REPUBLIC OF RWANDA (“Recipient”) and INTERNATIONAL DEVELOPMENT ASSOCIATION (“Association”). 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 and a grant, as such amount may be converted from time to time through a Currency Conversion (“Financing”), which includes:
  - (a) a credit, which is deemed as Non-concessional Financing for purposes of the General Conditions, in the amount of seventeen billion three hundred and thirty-one million eight hundred thousand Yens (JPY17,331,800,000) (“Credit A”);
  - (b) a credit, which is deemed as Concessional Financing for purposes of the General Conditions, in the amount of sixty-seven million Euros (€ 67,000,000) (“Credit B”); and
  - (c) a grant, which is deemed as Concessional Financing for purposes of the General Conditions, in the amount of fifty-three million eight hundred thousand Special Drawing Rights (SDR53,800,000) (“Grant”).

To assist in financing the project described in Schedule 1 to this Agreement (“Project”).

- 2.02. The Recipient may withdraw the proceeds of the Financing in accordance with Section III of Schedule 2 to this Agreement.
- 2.03. For Credit A, the Front-end Fee is one quarter of one percent ( $\frac{1}{4}$  of 1%) of the Credit A amount.

- 2.04. (a) For Credit A, the Commitment Charge is one-quarter of one percent ( $\frac{1}{4}$  of 1%) per annum on the Unwithdrawn Credit Balance of Credit A; and
- (b) for Credit B and the Grant, the Maximum Commitment Charge Rate is one-half of one percent ( $\frac{1}{2}$  of 1%) per annum on the Unwithdrawn Financing Balance of Credit B.
- 2.05. The Service Charge applicable to Credit B, is the greater of: (a) the sum of three-fourths of one percent ( $\frac{3}{4}$  of 1%) per annum plus the Basis Adjustment to the Service Charge; and (b) three-fourths of one percent ( $\frac{3}{4}$  of 1%) per annum; on the Withdrawn Credit Balance of Credit B.
- 2.06 (a) The Interest Charge applicable to Credit A 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.
- (b) The Interest Charge applicable to Credit B is the greater of: (a) the sum of one and a quarter percent (1.25%) per annum plus the Basis Adjustment to the Interest Charge; and (b) zero percent (0%) per annum; on the Withdrawn Credit Balance of Credit B.
- 2.07. The Payment Dates are March 1 and September 1 in each year.
- 2.08. The principal amount of Credit A and Credit B shall be repaid in accordance with Schedule 3 to this Agreement.
- 2.09. (a) For Credit A, the Payment Currency is Yen.
- (b) For Credit B, the Payment Currency is Euro.
- (c) For the Grant, the Payment Currency is Dollar.



### **ARTICLE III — PROJECT**

- 3.01. The Recipient declares its commitment to the objectives of the Project. To this end, the Recipient shall: (a) implement Part 4 of the Project in accordance with the provisions of Article V of the General Conditions and Schedule 2 to this Agreement; and (b) cause (i) Parts 1, 2.2 and 3.(1) of the Project (collectively “RAB Respective Part of the Project”) to be carried out by Rwanda Agriculture and Animal Resources Development Board; and (ii) Parts 2.1 and 3.(2) of the Project (collectively “BRD Respective Part of the Project”) to be carried out by the Development Bank of Rwanda, all in accordance with the provisions of Article V of the General Conditions, Schedule 2 to this Agreement and their respective Project Agreement.

### **ARTICLE IV — REMEDIES OF THE ASSOCIATION**

- 4.01. The Additional Events of Suspension consist of the following:
- (a) the RAB Legislation has been amended, suspended, abrogated, repealed or waived so as to affect materially and adversely the ability of the Project Implementing Entity to perform any of its obligations under its 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 the Project Implementing Entity to perform any of its obligations under its Project Agreement.
- 4.02. The Additional Events of Acceleration consist of the following, namely, that any of the events 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 Condition of Effectiveness consists of the following, namely, that the Administrative, Financial and Accounting Procedure Manual has been adopted by the Recipient in accordance with Section I.E of Schedule 2 to this Agreement, BRD in accordance with Section I.B.1(a) of the Schedule to the BRD Project Agreement and by RAB in accordance with Section I.B.1(a) of the Schedule to the RAB 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	info@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**

**Name:** Dr. Uzziel Ndagijimana

**Title:** Minister of Finance and Economic Planning

**Date:** 02-May-2022

**INTERNATIONAL DEVELOPMENT ASSOCIATION**

**By**

*Rolande Pryce*

**Authorized Representative**

Rolande Pryce

**Name:** \_\_\_\_\_

**Title:** Country Manager

**Date:** 29-Apr-2022

## **SCHEDULE 1**

### **Project Description**

The objectives of the Project are to increase the use of irrigation and commercialization among producers and agribusiness firms in supported value chains and to increase access to agriculture finance.

The Project consists of the following parts:

#### ***Part 1: Value Chain and Infrastructure Development***

- 1.1** Supporting irrigation rehabilitation and development through: (a) the rehabilitation and improvement of existing large- and small- scale irrigation systems and development of new ones, in line with climate-resilient standards, including pre-feasibility and feasibility studies, preparation of detailed designs, construction supervision and quality assurances, construction of irrigation water abstraction, delivery, distribution, and drainage structures; and (b) technical assistance to establish, organize and strengthen irrigation water user associations and to incentivize farmers to adopt energy-saving technologies for water management.
- 1.2** Carrying out land husbandry and climate-smart agronomic measures and surveys for soil conservation and management.
- 1.3** Supporting innovation and services for agri-business value chain development, by:
  - (a) supporting investments to facilitate access to production and agribusiness assets, the development of technology and the increase of capacity in the public seed system that underpins the private seeds supply chains;
  - (b) providing services and technical assistance to commercial producers and agribusinesses for capacity improvement to meet sanitary and phytosanitary and other quality requirements, to develop quality and bankable business plans, to improve post harvesting handling, processing, and marketing; and to market production and improve produce aggregation models for cooperatives; and
  - (c) promoting women and youth engagement in agriculture to enhance innovative technology in production and commercialization of different value chains; including setting up, capitalizing and operationalizing a fund (Innovation Challenge Fund) to contribute to the financing of testing or scaling up ideas, developed by young value chain actors and service providers benefiting actors of the agri-food value chain.



***Part 2: Agricultural Finance and Insurance***

Expanding the supply of affordable financial services, by:

- 2.1 Scaling up agricultural finance, through: (a) the extension of a line of credit for agriculture and livestock production and post-harvest finance; and (b) the development of the institutional capacity of participating financial institutions in agriculture and livestock production and post-harvest financing to deliver financial services at affordable costs, including the design of new products, the digitalization of financial services and the improvement of financial literacy and risk management.
- 2.2 Strengthening agricultural insurance, through: (a) institutional strengthening; development and delivery of cost effective agricultural/livestock insurance products; improvement of data collection, storage and availability for agriculture insurance use; and development of reinsurance; (b) premia co-financing, including subsidies and outreach to farmers; (c) development and provision of training of public and private insurance actors and outreach activities; and (d) establishment of a digital platform linking producers, insurance and financial services and development of fintech solutions.

***Part 3: Project Management***

Supporting the management of the Project by: (1) RAB; and (2) BRD, including in each case with respect to procurement and financial management; environmental and social safeguards implementation and compliance; monitoring and evaluation; communication and knowledge management, as well as providing support related to policy, regulatory and technical aspects relevant to the Project and the achievement of its objectives.

***Part 4: Contingency Emergency Response Component***

Providing immediate response to an Eligible Emergency, as needed.

## **SCHEDULE 2**

### **Project Execution**

#### **Section I. Implementation Arrangements**

##### **A. Institutional Arrangements.**

##### **1. Project Steering Committee (PSC)**

- (a) The Recipient shall, no later than three (3) months after the Effective Date, establish and thereafter maintain throughout the period of implementation of the Project, a committee (the “Project Steering Committee” or “PSC”) with adequate resources, composition and hierarchic level of membership, in the views of the Association, for the purpose of, among other things, providing strategic guidance for the implementation of the Project, and approving Annual Work Plans and Budgets and Project Reports.

- (b) Without limitation to the provisions of Section I.A.1(a) of this Schedule, the PSC shall be chaired by MINAGRI and co-chaired by MINECOFIN and include representatives of the ministries and agencies involved in the implementation of the Project, as well as private sector and other stakeholders’ representatives. The PSC shall be supported by the RAB- SPIU acting as the Secretariat of the PSC.

##### **2. Rwanda Agriculture and Animal Resources Development Board (RAB)**

- (a) The Recipient shall designate and charge Rwanda Agriculture and Animal Resources Development Board with overall Project coordination responsibility.

- (b) Implementation of the RAB Part of the Project.

Without limitation to the provisions of Section 1.A.2 (a) of this Schedule, the Recipient shall cause RAB to implement its Respective Part of the Project.

##### **3. Development Bank of Rwanda**

Without limitation to the provisions of Section 1.A.2 (a) of this Schedule, the Recipient shall cause the Development Bank of Rwanda to implement its Respective Part of the Project.

##### **B. Subsidiary Agreements.**

1. (a) To facilitate the carrying out of the RAB Part of the Project, the Recipient shall make part of the proceeds of the Financing allocated from time to time to Categories (1), (2) and (3) of the Disbursement Table available to the RAB under a subsidiary agreement between the Recipient and RAB

(the “RAB Subsidiary Agreement”), under terms and conditions approved by the Association.

- (b) To facilitate the carrying out of BRD Part of the Project, the Recipient shall make part of the proceeds of the Financing allocated from time to time to Categories (4) and (5) of the Disbursement Table available to the BRD under a subsidiary agreement between the Recipient and BRD (the “BRD Subsidiary Agreement”), under terms and conditions approved by the Association.

2. The Subsidiary Agreements shall include the following provisions:

- (a) the financial terms and maturity of the credit made available under the Subsidiary Agreement (“Subsidiary Credit”) shall be determined in accordance with the provisions of the Administrative, Financial and Accounting Procedure Manual, taking into account the concessionality of the resource mobilized by the Recipient and the need for any mark-up over the cost of the resource to be reasonable, in order to be acceptable to the Association;
- (b) the obligation of each Project Implementing Entity to comply with all its obligations under its Project Agreement; and
- (c) the right of the Recipient to suspend the disbursement of funds of the Subsidiary Credit, to cancel all or a portion of the funds of the Subsidiary Credit and to seek reimbursement of funds of the Subsidiary Credit disbursed to the Project Implementing Entity when the Recipient’s right to obtain a disbursement of the corresponding funds of the Financing is suspended, or all or a corresponding portion of the funds of Financing is cancelled or its obligation to repay corresponding funds of the Financing disbursed is triggered under this Agreement.

3. The Recipient shall exercise its rights under each of the Subsidiary Agreements in such manner as to protect the interests of the Recipient and the Association and to accomplish the purposes of the Credit. 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.

**C. Contingent Emergency Response**

- 1. In order to ensure the proper implementation of contingent emergency response activities under Part 4 of the Project (“Contingent Emergency Response Part”), the Recipient shall ensure that:

- (a) a manual ("CERC Manual") is prepared and adopted in form and substance acceptable to the Association, which shall set forth detailed implementation arrangements for the Contingent Emergency Response Part, including: (i) any structures or institutional arrangements for coordinating and implementing the Contingent Emergency Response Part; (ii) specific activities which may be included in the Contingent Emergency Response Part, Eligible Expenditures required therefor ("Emergency Expenditures"), and any procedures for such inclusion; (iii) financial management arrangements for the Contingent Emergency Response Part; (iv) procurement methods and procedures for the Contingent Emergency Response Part; (v) documentation required for withdrawals of Financing amounts to finance Emergency Expenditures; (vi) a description of the environmental and social assessment and management arrangements for the Contingent Emergency Response Part; and (vii) a template Emergency Action Plan;
  - (b) the Emergency Action Plan is prepared and adopted in form and substance acceptable to the Association;
  - (c) the Contingency Emergency Response Part is carried out in accordance with the CERC Manual and the Emergency Action Plan; provided, however, that in the event of any inconsistency between the provisions of the CERC Manual or the Emergency Action Plan and this Agreement, the provisions of this Agreement shall prevail; and
  - (d) neither the CERC Manual or the Emergency Action Plan is amended, suspended, abrogated, repealed or waived without the prior written approval by the Association.
2. The Recipient shall ensure that the structures and arrangements referred to in the CERC Manual are maintained throughout the implementation of the Contingent Emergency Response Part, with adequate staff and resources satisfactory to Association.
3. The Recipient shall ensure that:
- (a) the environmental and social instruments required for the Contingent Emergency Response Part are prepared, disclosed and adopted in accordance with the CERC Manual and the ESCP, and in form and substance acceptable to the Association; and
  - (b) the Contingent Emergency Response Part is carried out in accordance with the environmental and social instruments in a manner acceptable to the Association.



4. Activities under the Contingency Emergency Response Part shall be undertaken only after an Eligible Crisis or Emergency has occurred.

**D. 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 considered 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 the 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.

**E. Project Implementation Manual**

- 1. The Recipient shall maintain throughout the implementation of the Project its manual of administrative, financial and accounting procedures for the implementation of the Project (the “Administrative, Financial and Accounting Procedure Manual”), in form and substance acceptable to the Association.
- 2. Without limitation to the generality of Section I.E.1 of this Schedule, the Administrative, Financial and Accounting Procedure Manual shall set forth the rules, methods, guidelines and procedures for the carrying out of the Project, including, among other things on: financial management, including the detailed

policies and procedures for the Project; procurement management; institutional administration, coordination, and day-to-day execution of Project activities, with the respective roles and responsibilities of each of the Project implementing Entities; monitoring and evaluation; reporting; information and communication on Project activities. The Administrative, Financial and Accounting Procedure Manual shall constitute the main part of the Project Implementation Manual, and be supplemented by the Innovation Challenge Fund Manual, the Matching Grant Manual and the Line of Credit Manual which shall be parts of the Project Implementation Manual when they become due under the RAB Project Agreement or the BRD Project Agreement even if they take the form of separate manuals.

3. The Recipient shall carry out its Respective Part of the Project, and cause each of the Project Implementing entities to carry out its Respective Part of the Project, in accordance with the Project Implementation Manual.
4. In case of any conflict between the provisions of the Project Implementation Manual and the provisions of this Agreement or the Project Agreements, the provisions of this Agreement and the Project Agreements shall prevail and, except as the Association shall otherwise agree, neither the Recipient nor the Project Implementing Entities shall amend, abrogate or waive the Project Implementation Manual, nor any of its sub-parts or provisions.

## **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.

## **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 finance Eligible Expenditures, in the amount allocated and, if applicable, up to the percentage set forth against each Category in the following table:

<b>Category</b>	<b>Amount of the Credit A Allocated (expressed in Yen)</b>	<b>Amount of the Credit B Allocated (expressed in EUR)</b>	<b>Amount of the Grant Allocated (expressed in SDR)</b>	<b>Percentage of Expenditures to be Financed (inclusive of Taxes) From Credit A/ Credit B/and Grant</b>
(1) Goods, works, non-consulting services, consulting services, Training Costs and Incremental Operating Costs for the Parts 1, 2.2 and 3.1 of the Project, but expressly excluding (i) land expenditures, (including compensation for land acquisition related to the implementation of a resettlement instrument), or cash compensation and other assistance paid in cash for involuntary resettlement, (ii) Matching Grants, and (iii) Capitalization of fund	12,889,050,000	49,800,000	40,000,000	50/25/25%
(2) Matching Grants under Part 1.3(a) of the Project	953,250,000	3,650,000	2,950,000	50/25/25% of amounts disbursed
(3) Capitalization of fund (Innovation Challenge Fund) under Part 1.3(c) of the Project	132,900,000	550,000	450,000	50/25/25%
(4) Goods, works, non-consulting services, consulting services, Training Costs and Incremental Operating Costs for Parts 2.1(b) and 3.2 of the Project	179,100,000	700,000	550,000	50/25/25%



(5) Line of Credit under Part 2.1(a) of the Project	866,600,000	3,350,000	2,680,000	50/25/25% of amounts disbursed
(6) Emergency Expenditures under Part 4 of the Project	0	0	0	100%
(7) Unallocated	2,310,900,000	8,950,000	7,170,000	
<b>TOTAL AMOUNT</b>	17,331,800,000	67,000,000	53,800,000	

**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; or
- (b) Under the Categories listed below until the Association has notified the Recipient that it has accepted the evidence provided to document the satisfaction of the corresponding condition as acceptable to the Association in form and in substance and complete, and has declared the funds allocated to such Category available for a first disbursement by the Recipient:
  - (i) Under Category (1), unless and until: (A) the RAB Subsidiary Agreement has been duly executed and delivered in accordance with Section I.B.1(a) and I.B.2 of Schedule 2 to this Agreement and the Association has received a legal opinion satisfactory to the Association confirming on behalf of the Recipient and the Project Implementing Entity that the RAB Subsidiary Agreement has been duly authorized by, and executed and delivered on behalf of, such party, and is legally binding upon such party in accordance with its terms; (B) the pesticide management plan has been adopted, consulted upon and disclosed all in form, manner and substance consistent with the requirements stated or referred to in the ESCP and acceptable to the Association; and (C) the master emergency response plan has been adopted and disclosed, all in form, manner and substance consistent with the requirements stated or referred to in the ESCP and acceptable to the Association.
  - (ii) Under Category (2), unless and until: (A) the RAB Subsidiary Agreement has been duly executed and delivered in accordance

with Section I.B.1(a) and I.B.2 of Schedule 2 to this Agreement and the Association has received a legal opinion satisfactory to the Association confirming on behalf of the Recipient and the Project Implementing Entity that the RAB Subsidiary Agreement has been duly authorized by, and executed and delivered on behalf of, such party, and is legally binding upon such party in accordance with its terms; (B) the pesticide management plan has been adopted, consulted upon and disclosed all in form, manner and substance consistent with the requirements stated or referred to in the ESCP and acceptable to the Association; and (C) the Matching Grant Manual has been adopted in accordance with the provisions of Section I.B.3(a) of the Schedule to the RAB Project Agreement.

- (iii) Under Category (3), unless and until (A) the RAB Subsidiary Agreement has been duly executed and delivered in accordance with Section I.B.1(a) and I.B.2 of Schedule 2 to this Agreement and the Association has received a legal opinion satisfactory to the Association confirming on behalf of the Recipient and the Project Implementing Entity that the RAB Subsidiary Agreement has been duly authorized by, and executed and delivered on behalf of, such party, and is legally binding upon such party in accordance with its terms; (B) the pesticide management plan has been adopted, consulted upon and disclosed all in form, manner and substance consistent with the requirements stated or referred to in the ESCP and acceptable to the Association; and (C) the Innovation Challenge Fund Manual has been adopted in accordance with the provisions of Section I.B.4(a) of the Schedule to the RAB Project Agreement.
- (iv) Under Category (4), unless and until: (A) the BRD Subsidiary Agreement has been duly executed and delivered in accordance with Section I.B.1(a) and I.B.2 of Schedule 2 to this Agreement and the Association has received a legal opinion satisfactory to the Association confirming on behalf of the Recipient and the Project Implementing Entity that the RAB Subsidiary Agreement has been duly authorized by, and executed and delivered on behalf of, such party, and is legally binding upon such party in accordance with its terms.
- (v) Under Category (5), unless and until: (A) the BRD Subsidiary Agreement has been duly executed and delivered in accordance with Section I.B.1(a) and I.B.2 of Schedule 2 to this Agreement and the Association has received a legal opinion satisfactory to the Association confirming on behalf of the Recipient and the Project Implementing Entity that the RAB Subsidiary Agreement has

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been duly authorized by, and executed and delivered on behalf of, such party, and is legally binding upon such party in accordance with its terms; and (B) the Line of Credit Manual has been adopted by BRD in accordance with the provisions of Section I.B.3(a)(i) of the Schedule to the BRD Project Agreement;

- (vi) under Category (6) for Emergency Expenditures, unless and until all of the following conditions have been met in respect of said expenditures:

(A) (AA) the Recipient has determined that an Eligible Crisis or Emergency has occurred, and has furnished to the Association a request to withdraw Financing amounts under Category (6); and (BB) the Association has agreed with such determination, accepted said request and notified the Recipient thereof; and

(B) the Recipient has adopted the CERC Manual and Emergency Action Plan, in form and substance acceptable to the Association; and

- (vii) under Category (7), unless and until all of the following conditions have been met in a manner acceptable to the Association and further described in the Line of Credit Manual: (A) the percentage of the funds originally allocated to Category (5) which have been disbursed or committed to Eligible Expenditures exceeds the percentage specified for this purpose in the Line of Credit Manual; (b) BRD has demonstrated that the implementation of Part 2.1(a) of the Project has been successful; and (C) BRD has demonstrated through a market assessment that there is a sufficient market to support the scaling up of Part 2.1(a) of the Project.

- 2. The Closing Date is April 30, 2027.

#### **Section IV. Other Undertakings**

- A.** Without limitation to Section 5.12 (Disputed Area) of the General Conditions, the Recipient shall not, and shall ensure that neither of the Project Implementing Entities shall, allocate any amount of the Financing to activities located in the area known as *Sabanegwa*, or any other location which would have otherwise triggered the application of the Association Policy OP/BP 7.60 (Projects in Disputed Areas).

### **SCHEDULE 3**

#### **A. Repayment Schedule applicable to Credit A**

##### **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”).

<b>Principal Payment Date</b>	<b>Installment Share</b>
On each March 1 and September 1 Beginning September 1, 2027 through September 1, 2056	1.67%
On March 1, 2057	1.47%

#### **B. Repayment Schedule applicable to Credit B**

<b>Date Payment Due</b>	<b>Principal Amount of the Credit repayable (expressed as a percentage)*</b>
On each March 1 and September 1, commencing September 1, 2028, to and including March 1, 2060	<b>1.5625%</b>

\* The percentages represent the percentage of the principal amount of the Credit to be repaid, except as the Association may otherwise specify pursuant to Section 3.05 (b) of the General Conditions



## **APPENDIX**

### **Section I. Definitions**

1. “Administrative, Financial and Accounting Procedure Manual” means the manual describing the administrative, financial and accounting procedures applicable to the Project, to be adopted in accordance with Section 5.01 of this Agreement.
2. “Annual Work Plans and Budgets” means an annual work plan and corresponding budget with sources of financing and other information on the readiness of the activities included in the plan, prepared or to be prepared and consolidated periodically in accordance with Section I.B.2 of the Schedule to the RAB Project Agreement and Section I.B.2 of the Schedule to the BRD Project Agreement.
3. “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.
4. “Basis Adjustment to the Interest Charge” means, for the purpose of Credit B, the Association’s standard basis adjustment to the Interest Charge for credits in the currency of denomination of the Credit, in effect at 12:01 a.m. Washington, D.C. time, on the date on which the Credit is approved by the Executive Directors of the Association, and expressed either as a positive or negative percentage per annum.
5. “Basis Adjustment to the Service Charge” means, for the purpose of Credit B, the Association’s standard basis adjustment to the Service Charge for credits in the currency of denomination of the Credit, in effect at 12:01 a.m. Washington, D.C. time, on the date on which the Credit is approved by the Executive Directors of the Association, and expressed either as a positive or negative percentage per annum.
6. “BDF” means the Business Development Fund, established as a wholly owned subsidiary of BRD, with the objective of assisting SMEs to access finance, particularly those without sufficient collateral to obtain credit from traditional financial institutions at reasonable rates.
7. “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 as may have been updated from time to time until the Signature Date, as may have been updated from time to time until the Signature Date, and any relevant legislation of the Recipient that regulates the operations of BRD.
8. “BRD Part of the Project” means, collectively, Parts 2.1 and 3.2 of Project.

9. “BRD Project Agreement” means the Project Agreement between the Association and BRD for the implementation of its Respective Part of the Project.
10. “BRD-SPIU” means the Single Project Implementation Unit, composed of key staff for the coordination of various projects, including staff responsible for procurement, financial management, social safeguards, environmental matters, which is responsible for the coordination of the implementation of activities financed by donors including the Association.
11. “BRD Subsidiary Agreement” means the Subsidiary Agreement entered into between the Recipient and BRD in accordance with the provisions of Section I.B.1(b) of Schedule 2 to this Agreement and pursuant to Section 5.01 of this Agreement.
12. “Category” means a category set forth in the Disbursement Table.
13. “Contingent Emergency Response Part” means Part 4 of the Project.
14. “CERC Manual” means the Contingent Emergency Response Component Manual to be entered into for the implementation of the Contingent Emergency Response Part, pursuant to Section III.B1(b)(v) of Schedule 2 to this Agreement and in accordance with the provisions of Section I.C.1(a) of Schedule 2 to this Agreement.
15. “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.
16. “Disbursement Table” means the table set forth in Section III.A of Schedule 2 to this Agreement.
17. “Eligible Crisis or Emergency” means an event that has caused, or is likely to imminently cause, a major adverse economic and/or social impact to the Recipient, associated with a natural or man-made crisis or disaster.
18. “Emergency Action Plan” means the plan referred to in Section I.C.1(b) of Schedule 2, detailing the activities, budget, implementation plan, and monitoring and evaluation arrangements, to respond to the Eligible Crisis or Emergency.
19. “Emergency Expenditures” means any of the eligible expenditures set forth in the CERC Manual incurred or to be incurred in accordance with the provision of Section I.C.1(a) of Schedule 2 to this Agreement and required for the Contingent Emergency Response Part.
20. “Environmental and Social Commitment Plan” or “ESCP” means the environmental and social commitment plan for the Project, dated March 14, 2022,

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.

21. “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.
22. “Financing and Service Agreement” means the agreement to be entered into or entered into between RAB and BDF in accordance with Section I.A.2(a) and (b) of the Schedule to the RAB Project Agreement.
23. “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).
24. “Incremental Operating Costs” means the incremental expenses incurred on account of Project implementation 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, but excluding the salaries, meeting allowances, other sitting allowances, salary top ups and any honorarium of the Recipient’s or any of the Project Implementing Entities’ civil servants.
25. “Innovation Challenge Beneficiary” means a beneficiary which meets the eligibility criteria listed in the Innovation Challenge Fund Manual with which RAB intends to or has entered into a Innovation Challenge Grant Agreement.

26. “Innovation Challenge Grant Agreement” means an agreement entered or to be entered into between the BDF and an Innovation Challenge Beneficiary for the extension of Innovation Challenge Grant, in accordance with Section I.B.4(c) of the Schedule to the RAB Project Agreement.
27. “Innovation Challenge Sub-project” means the sub-project of an Innovation Challenge Beneficiary which meet the eligibility criteria listed in the in the Innovation Challenge Fund Manual.
28. “Innovation Challenge Fund Manual” means the manual prepared by RAB for the implementation of Part 1.3(d) of the Project in accordance with Section I.B.4(a) of the Schedule to the RAB Project Agreement pursuant to Section III.B.1(b)(ii) of Schedule 2 to this Agreement.
29. “Line of Credit Manual” means the manual prepared by BRD for the implementation of Part 2.1(a) of the Project in accordance with Section I.B.3(a) of the Schedule to the BRD Project Agreement pursuant to Section III.B.1(b)(iii)(B) of Schedule 2 to this Agreement.
30. “Matching Grant” means a financing which meets the terms and conditions set out in the Matching Grant Manual, extended or to be extended by RAB for the financing of a Matching Grant Sub-project in accordance with Section I.B.3(b) of the Schedule to the RAB Project Agreement.
31. “Matching Grant Beneficiary” means a beneficiary which meets the eligibility criteria listed in the Matching Grant Manual with which RAB intends to or has entered into a Matching Grant Agreement.
32. “Matching Grant Agreement” means an agreement entered or to be entered into between the BDF and a Matching Grant Beneficiary for the extension of a Matching Grant, in accordance with Section I.B.3(c) of the Schedule to the RAB Project Agreement.
33. “Matching Grant Manual” means the manual prepared by RAB for the implementation of Part 1.3(c) of the Project in accordance with Section I.B.3(a) of the Schedule to the RAB Project Agreement pursuant to Section III.B.1(b)(i) of Schedule 2 to this Agreement.
34. “Matching Grant Sub-project” means the sub-project of a Matching Grant Beneficiary which meet the eligibility criteria listed in the in the Matching Grant Manual.
35. “MINAGRI” means the Recipient’s ministry in charge of agriculture or any successor thereto.



36. “MINECOFIN” the Recipient’s ministry in charge of finance or any successor thereto.
37. “Participation Agreement” means an agreement entered or to be entered into between the BRD and a Participating Financial Institution for the extension of a line of credit, in accordance with Section I.B.3(c) of the Schedule to the BRD Project Agreement.
38. “Participating Financial Institution” is a financial institution which meets the requirements set out in the Line of Credit Manual, for the purpose of entering into a Participation Agreement, and with which BRD intends to or has entered into a Participation Agreement.
39. “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.
40. “Project Agreement” may refer, individually to the RAB Project Agreement or the BRD Project Agreement, as the context may require.
41. “Project Implementation Manual” means, collectively, the various parts of the manual or the set of manuals for the implementation of the Project, to be prepared and adopted in accordance with the provisions of Section I.E of Schedule 2 to this Agreement, Section I.B.1 of the Schedule to the RAB Project Agreement and Section I.B.1 of the Schedule to the BRD Project Agreement, as such manual may be amended from time to time in accordance with Section I.E.4 of Schedule 2 to this Agreement, Section I.B.4 of the Schedule to the RAB Project Agreement and Section I.B.4 of the Schedule to the BRD Project Agreement.
42. “Project Implementing Entity” means, individually, RAB or BRD, as the context may require; and “Project Implementing Entities” means, collectively, RAB and BRD.
43. “Project Steering Committee” or “PSC” means the committee to be established by the Recipient in accordance with the provisions of Section I.A.1 of Schedule 2 to this Agreement.
44. “RAB Legislation” means Law N° 14/2017 of 14/04/2017 establishing Rwanda Agriculture and Animal Resources Development Board (RAB) and its implementation regulations.
45. “RAB Part of the Project” means, collectively, Parts 1, 2.2 and 3.1 of the Project.
46. “RAB Project Agreement” means the Project Agreement between the Association and RAB for the implementation of its Respective Part of the Project.

47. “RAB- SPIU” means the Single Project Implementation Unit, located under the RAB’s Office of the Director General and composed of key staff for the coordination of various projects, including staff responsible for procurement, financial management, social safeguards, environmental matters, which is responsible for the coordination of the implementation of activities financed by donors including the Association.
48. “RAB Subsidiary Agreement” means the Subsidiary Agreement entered into between the Recipient and RAB in accordance with Section I.B.1(a) of Schedule 2 to this Agreement.
49. “Respective Part of the Project” means RAB Part of the Project or BRD Part of the Project, as the context may require.
50. “Rwanda Agriculture and Animal Resources Development Board” or “RAB” means the autonomous body established by LAW N°38/2010 OF 25/11/2010 and currently governed by Law N° 14/2017 of 14/04/2017 establishing Rwanda Agriculture and Animal Resources Development Board (RAB).
51. “Rwanda Francs” means the currency having legal tender on the territory of the Recipient.
52. “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.
53. “Subsidiary Agreement” means, individually, the RAB Subsidiary Agreement or the BRD Subsidiary Agreement, as the context requires; and “Subsidiary Agreements” means, collectively, the RAB Subsidiary Agreement and the BRD Subsidiary Agreement.
54. “Subsidiary Credit” means the financing granted under a Subsidiary Agreement, funded out of all or part of the funds of the Credit.
55. “Training” means the costs associated with training, workshops and study tours provided under the Project, based on the Annual Work Plan and Budget consisting of reasonable expenditures (other than expenditures for consultants’ services) for:  
(i) travel, room, board and *per diem* expenditures incurred by trainers and trainees in connection with their training and by non-consultant training facilitators;  
(ii) course fees; (iii) training facility rentals; and (iv) training material preparation, acquisition, reproduction and distribution expenses.

## **Section II. Modifications to the General Conditions**

The General Conditions are hereby modified as follows:

Definition 72 of the Appendix to the General Condition containing definition of the terms “Legal Agreements” is modified as follows:

“72. “Legal Agreement” means the Financing Agreement, the Project Agreement, or the Subsidiary Agreement, except for the purpose of Section 10.01 (Conditions of Effectiveness) where “Legal Agreement” means the Financing Agreement or the Project Agreement. “Legal Agreements” means collectively, all of such agreements.”

<p><b>Bibonywe kugira ngo bishyirwe ku mugereka w'Itegeko n° 018/2022 ryo ku wa 29/06/2022 ryemera kwemeza burundu Amasezerano hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere, yerekeranye n'impano ya miliyoni mirongo itanu n'eshatu n'ibihumbi magana inani z'Amadetsi (53.800.000 DTS), inguzanyo ya miliyari cumi na zirindwi na miliyoni magana atatu na mirongo itatu n'imwe n'ibihumbi magana inani z'Amayeni y'Ubuyapani (17.331.800.000 JPY) n'inguzanyo ya miliyoni mirongo itandatu na zirindwi z'Amayero (67.000.000 EUR) zigenewe umushinga wo guteza imbere ubuhinzi bugamije ubucuruzi no kugabanya ibibubangamira, yashyiriweho umukono i Kigali mu Rwanda, ku wa 02 Gicurasi 2022</b></p>	<p><b>Seen to be annexed to Law n° 018/2022 of 29/06/2022 approving the ratification of the Financing Agreement between the Republic of Rwanda and the International Development Association, relating to the grant of fifty-three million eight hundred thousand Special Drawing Rights (SDR 53,800,000), the credit of seventeen billion three hundred and thirty-one million eight hundred thousand Japanese Yens (JPY 17,331,800,000) and the credit of sixty-seven million Euros (EUR 67,000,000) for Commercialization and De-risking for Agricultural Transformation Project, signed in Kigali, Rwanda, on 02 May 2022</b></p>	<p><b>Vu pour être annexé à la Loi n° 018/2022 du 29/06/2022 approuvant la ratification de l'Accord de financement entre la République du Rwanda et l'Association Internationale de Développement, relatif au don de cinquante-trois millions huit cent mille Droits de Tirage Spéciaux (53.800.000 DTS), au crédit de dix-sept milliards trois cent trente et un million huit cent mille Yens Japonais (17.331.800.000 JPY) et au crédit de soixante-sept millions d'Euros (67.000.000 EUR) pour le projet de commercialisation et de réduction des risques pour la transformation agricole, signé à Kigali, au Rwanda, le 02 mai 2022</b></p>
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Kigali, 29/06/2022

(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><b>ITEKA RYA PEREZIDA N° 040/01 RYO KU WA 20/07/2022 RYEMEZA BURUNDU AMASEZERANO HAGATI YA GUVERINOMA YA REPUBULIKA Y’U RWANDA NA GUVERINOMA YA REPUBULIKA YA ANGOLA YO GUCA BURUNDU GUSORESHA KABIRI KU BYEREKEYE IMISORO KU MUSARURO N’IKUMIRA RYO KUTISHYURA UMUSORO N’INYEREZWA RY’UMUSORO, YASHYIRIWEHO UMUKONO I KIGALI, MU RWANDA, KU WA 15 MATA 2022</b></p>	<p><b>PRESIDENTIAL ORDER N° 040/01 OF 20/07/2022 RATIFYING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND THE GOVERNMENT OF THE REPUBLIC OF ANGOLA FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX AVOIDANCE AND EVASION, SIGNED IN KIGALI, RWANDA, ON 15 APRIL 2022</b></p>	<p><b>ARRÊTÉ PRÉSIDENTIEL N° 040/01 DU 20/07/2022 RATIFIANT L’ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DU RWANDA ET LE GOUVERNEMENT DE LA RÉPUBLIQUE D’ANGOLA 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 15 AVRIL 2022</b></p>
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<p><b><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</b></p>	<p><b><u>Article 2:</u> Authorities responsible for the implementation of this Order</b></p>	<p><b><u>Article 2 :</u> Autorités chargées de l’exécution du présent arrêté</b></p>
<p><b><u>Ingingo ya 3:</u> Igihe iri teka ritangirira gukurikizwa</b></p>	<p><b><u>Article 3:</u> Commencement</b></p>	<p><b><u>Article 3 :</u> Entrée en vigueur</b></p>

<p><b>ITEKA RYA PEREZIDA N° 040/01 RYO KU WA 20/07/2022 RYEMEZA BURUNDU AMASEZERANO HAGATI YA GUVERINOMA YA REPUBULIKA Y’U RWANDA NA GUVERINOMA YA REPUBULIKA YA ANGOLA YO GUCA BURUNDU GUSORESHA KABIRI KU BYEREKEYE IMISORO KU MUSARURO N’IKUMIRA RYO KUTISHYURA UMUSORO N’INYEREZWA RY’UMUSORO, YASHYIRIWEHO UMUKONO I KIGALI, MU RWANDA, KU WA 15 MATA 2022</b></p> <p><b>Twebwe, KAGAME Paul,</b> 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° 016/2022 ryo ku wa 29/06/2022 ryemera kwemeza burundu Amasezerano hagati ya Guverinoma ya Repubulika y’u Rwanda na Guverinoma ya Repubulika ya Angola yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n’ikumira ryo kutishyura umusoro</p>	<p><b>PRESIDENTIAL ORDER N° 040/01 Of 20/07/2022 RATIFYING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND THE GOVERNMENT OF THE REPUBLIC OF ANGOLA FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX AVOIDANCE AND EVASION, SIGNED IN KIGALI, RWANDA, ON 15 APRIL 2022</b></p> <p><b>We, KAGAME Paul,</b> 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° 016/2022 of 29/06/2022 approving the ratification of the Agreement between the Government of the Republic of Rwanda and the Government of the Republic of Angola for the elimination of double taxation with respect to taxes on income and</p>	<p><b>ARRÊTÉ PRÉSIDENTIEL N° 040/01 DU 20/07/2022 RATIFIANT L’ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DU RWANDA ET LE GOUVERNEMENT DE LA RÉPUBLIQUE D’ANGOLA 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 15 AVRIL 2022</b></p> <p><b>Nous, KAGAME Paul,</b> 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° 016/2022 du 29/06/2022 approuvant la ratification de l’Accord entre le Gouvernement de la République du Rwanda et le Gouvernement de la République d’Angola pour l’élimination de la double imposition en matière d’impôts sur le revenu et la prévention de la fraude et l’évasion</p>
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<p>n'inyerezwa ry'umusoro, yashyiriweho umukono i Kigali mu Rwanda, ku wa 15 Mata 2022;</p> <p>Tumaze kubona Amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Repubulika ya Angola yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'ikumira ryo kutishyura umusoro n'inyerezwa ry'umusoro, yashyiriweho umukono i Kigali mu Rwanda, ku wa 15 Mata 2022 ;</p> <p>Bisabwe na Minisitiri w'Imari n'Igenamigambi;</p> <p>Inama y'Abaminisitiri imaze kubisuzuma no kubyemeza;</p> <p><b>TWATEGETSE KANDI DUTEGETSE:</b></p> <p><b><u>Ingingo ya mbere: Kwemeza burundu</u></b></p> <p>Amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Repubulika ya Angola yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'ikumira ryo kutishyura umusoro n'inyerezwa ry'umusoro, yashyiriweho umukono i Kigali mu Rwanda, ku wa 15 Mata 2022, ari ku mugereka w'iri teka, yemejwe</p>	<p>the prevention of tax avoidance and evasion, signed in Kigali, Rwanda, on 15 April 2022;</p> <p>Considering the Agreement between the Government of the Republic of Rwanda and the Government of the Republic of Angola for the elimination of double taxation with respect to taxes on income and the prevention of tax avoidance and evasion, signed in Kigali, Rwanda, on 15 April 2022;</p> <p>On proposal by the Minister of Finance and Economic Planning;</p> <p>After consideration and approval by the Cabinet meeting;</p> <p><b>HAVE ORDERED AND ORDER:</b></p> <p><b><u>Article One: Ratification</u></b></p> <p>The Agreement between the Government of the Republic of Rwanda and the Government of the Republic of Angola for the elimination of double taxation with respect to taxes on income and the prevention of tax avoidance and evasion, signed in Kigali, Rwanda, on 15 April 2022, annexed to this Order, is ratified and becomes fully effective.</p>	<p>fiscale, signé à Kigali, au Rwanda, le 15 avril 2022 ;</p> <p>Considérant l'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement de la République d'Angola 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 15 avril 2022 ;</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><b>AVONS ARRÊTE ET ARRÊTONS :</b></p> <p><b><u>Article premier : Ratification</u></b></p> <p>L'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement de la République d'Angola 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 15 avril 2022, annexé au présent arrêté, est ratifié et sort son plein et entier effet.</p>
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<p>burundu kandi atangiye gukurikizwa uko yakabaye.</p> <p><b><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</b></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><b><u>Ingingo ya 3:</u> Igihe iri teka ritangirira gukurikizwa</b></p> <p>Iri teka ritangira gukurikizwa ku munsu ritangarijweho mu Igazeti ya Leta ya Repubulika y’u Rwanda.</p>	<p><b><u>Article 2:</u> Authorities responsible for the implementation of this Order</b></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><b><u>Article 3:</u> Commencement</b></p> <p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p><b><u>Article 2 :</u> Autorités chargées de l’exécution du présent arrêté</b></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><b><u>Article 3 :</u> Entrée en vigueur</b></p> <p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>
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Kigali, 20/07/2022

(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><b>UMUGEREKA W'ITEKA RYA PEREZIDA N° 040/01 RYO KU WA 20/07/2022 RYEMEZA BURUNDU AMASEZERANO HAGATI YA GUVERINOMA YA REPUBULIKA Y'U RWANDA NA GUVERINOMA YA REPUBULIKA YA ANGOLA YO GUCA BURUNDU GUSORESHA KABIRI KU BYEREKEYE IMISORO KU MUSARURO N'IKUMIRA RYO KUTISHYURA UMUSORO N'INYEREZWA RY'UMUSORO, YASHYIRIWEHO UMUKONO I KIGALI, MU RWANDA, KU WA 15 MATA 2022</b></p>	<p><b>ANNEX TO PRESIDENTIAL ORDER N° 040/01 OF 20/07/2022 RATIFYING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND THE GOVERNMENT OF THE REPUBLIC OF ANGOLA FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX AVOIDANCE AND EVASION, SIGNED IN KIGALI, RWANDA, ON 15 APRIL 2022</b></p>	<p><b>ANNEXE À L'ARRÊTÉ PRÉSIDENTIEL N° 040/01 DU 20/07/2022 RATIFIANT L'ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DU RWANDA ET LE GOUVERNEMENT DE LA RÉPUBLIQUE D'ANGOLA 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 15 AVRIL 2022</b></p>
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**AGREEMENT**

**BETWEEN**

**THE GOVERNMENT OF THE REPUBLIC OF RWANDA**

**AND**

**THE GOVERNMENT OF THE REPUBLIC OF ANGOLA**

**FOR THE ELIMANATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON  
INCOME  
AND THE PREVENTION OF TAX AVOIDANCE AND EVASION**

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1

A blue ink signature, likely of a representative of the Government of the Republic of Angola, located at the bottom right of the page.

## **PREAMBLE OF THE AGREEMENT**

The Government of the Republic of Rwanda and the Government of the Republic of Angola,  
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:**

### **Chapter I SCOPE OF THE AGREEMENT**

#### **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.

#### **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 as well as taxes on the total amounts of wages or salaries paid by enterprises.
3. The existing taxes to which the Agreement shall apply are:



(a) in Rwanda:

- (i) Personal Income Tax;
- (ii) Corporate Income Tax;
- (iii) The Withholding Taxes;
- (iv) Capital gain tax; and
- (v) Tax on Rent of Immovable Property.

(hereinafter referred to as "Rwandan tax");

(b) in Angola:

- (I) Personal income tax "Imposto sobre os Rendimentos do Trabalho";
- (II) Corporate income tax "Imposto Industrial";
- (III) Tax on income of immovable property "Imposto Predial"; and
- (IV) Taxes on passive income "Imposto sobre a Aplicação de Capitais".

(hereinafter referred to as "Angolan 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 that have been made in their respective taxation laws.

### **Article 3**

#### **Income from Hydrocarbon**

Notwithstanding any other provision of this Agreement, nothing shall affect the right of either one of the Contracting States, or of any of their local Governments or local authorities thereof to apply their domestic laws and regulations related to the taxation on income and profits derived from hydrocarbons and its associated activities situated in the territory of their respective Contracting State, as the case may be.

## **Chapter II**

### **DEFINITIONS**

#### **Article 4**

#### **General Definitions**

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

- (a) 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;
- (b) the term "Angola" means the Republic of Angola and, when used in a geographical sense, includes the territorial sea thereof as well as any area outside the territorial sea, including the continental shelf, which has been or may hereafter be designated, under the laws of Angola and in accordance with international law, as an area within which Angola may exercise sovereign rights or jurisdiction;
- (c) the terms "a Contracting State" and "the other Contracting State" mean Rwanda or Angola as the context requires;
- (d) the term "person" includes an individual, a company and any other body of persons that is treated as an entity for tax purposes;
- (e) the term "company" means anybody corporate or any entity which is treated as a body corporate for the tax purposes;
- (f) the term "enterprise" applies to the carrying on of any business;
- (g) 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;
- (h) the term "international traffic" means any transport by a ship, aircraft, rail or road transport vehicle operated by an enterprise of a Contracting State, except when the ship, aircraft, rail or road transport vehicle is operated solely between places in the other Contracting State;
- (i) the term "competent authority", means:
  - (i) in Rwanda, the Minister in Charge of Finance or his authorised representative, and
  - (ii) in In Angola, the Minister of Finance, by delegation of powers of the President of the Republic of Angola or his authorised representative;
- (j) the term "national" means:
  - (i) any individual possessing the nationality of a Contracting State;



- (ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State.
  - (k) the term "business" includes the performance of professional services and of other activities of an independent character;
2. As regards the application of the provisions of the Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that 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 5 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 that person's domicile, residence, place of incorporation, place of 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 that individual's status shall be determined as follows:
- (a) the individual shall be deemed to be a resident only of the State in which a permanent home is available to the individual; if a permanent home is available to the individual in both states, the individual shall be deemed to be a resident only of the State with which the individual's personal and economic relations are closer (centre of vital interests);
  - (b) if the State in which the centre of vital interests is situated cannot be determined, or if the individual has not a permanent home available in either State, the individual shall be deemed to be a resident only of the State in which the individual has an habitual abode;
  - (c) if the individual has an habitual abode in both States or in neither of them, the individual shall be deemed to be a resident only of the State of which the individual is a national;



- (d) if the individual 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 6**

#### **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 or exploitation of natural resources;
  - (g) a warehouse in relation to a person providing storage facilities for others;
  - (h) a farm, plantation or other place where agricultural, forestry or related activities are carried on;
  - (i) a sales outlet.
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 183 days in any twelve-month period commencing or ending in the fiscal year concerned;
  - (b) the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such



purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate than ninety (90) days in any twelve-month period commencing or ending in the fiscal year concerned;

- (c) for an individual, the performing of services in a Contracting State by that individual, but only if the individual's stay in that State, for the purpose of performing those services, is for a period or periods aggregating more than ninety (90) days in any twelve-month period commencing or ending in the fiscal year concerned.
- (d) an installation or structure used in the exploration for natural resources provided that the installation or structure continues for a period of not less than than ninety (90) days in any twelve-month period commencing or ending in the fiscal year concerned;
- e) Substantial equipment or machinery that is operated, or is available for operation, in a Contracting State for a period or periods aggregating more than 90 days in any 12-month period commencing or ending in the fiscal year concerned.

The duration of activities under subparagraphs (a), (b), (c), (d) and (e) shall be determined by aggregating the periods during which activities are carried on in a Contracting State by closely related enterprises, provided that the activities of such closely related enterprise in that Contracting State are connected with the activities carried on in that Contracting State by its closely related enterprise. The period during which two or more closely related enterprise are carrying on concurrent activities shall be counted only for the purpose of determining the duration of activities.

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, 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, 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; and
- (e) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs (a) to (d).

provided that such activity or, in the case of subparagraph (e), the overall activity of the fixed place of business, is of a preparatory or auxiliary character.

5. Paragraph 4 shall not apply to a fixed place of business that is used or maintained by an enterprise if the same enterprise or a closely related enterprise carries on business activities at the same place or at another place in the same Contracting State and

- (a) that place or other place constitutes a permanent establishment for the enterprise or the closely related enterprise under the provisions of this Article, or
- (b) the overall activity resulting from the combination of the activities carried on by the two enterprises at the same place, or by the same enterprise or closely related enterprises at the two places, is not of a preparatory or auxiliary character,

provided that the business activities carried on by the two enterprises at the same place, or by the same enterprise or closely related enterprises at the two places, constitute complementary functions that are part of a cohesive business operation.

6. Notwithstanding the provisions of paragraphs 1 and 2 but subject to the provisions of paragraph 7 where a person is acting in a Contracting State on behalf of an enterprise, that enterprise shall be deemed to have a permanent establishment in the first-mentioned Contracting State in respect of any activities which the person undertakes for the enterprise, if such person:

- (a) habitually concludes 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:
  - (i) in the name of the enterprise, or
  - (ii) for the transfer of the ownership of, or for the granting of the right to use, property owned by that enterprise or that the enterprise has the right to use, or
  - (iii) for the provision of services by that 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; or

- (b) the person does not conclude contracts not plays the principal role leading to the conclusion of such contracts, but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise.

7.

- (a) Paragraph 6 shall not apply where the person acting in a Contracting State on behalf of an enterprise of the other Contracting State carries on business in the first-mentioned State as an independent agent and acts for the enterprise in the ordinary course of that business. Where, however, a person acts exclusively or almost exclusively on behalf of one or more enterprises to which it is closely related, that person shall not be considered to be an independent agent within the meaning of this paragraph with respect to any such enterprise.

- (b) For the purposes of this Article, a person is closely related to an enterprise if, based on all the relevant facts and circumstances, one has control of the other or both are under the control of the same persons or enterprises. In any case, a person shall be considered to be closely related to an enterprise if one possesses directly or indirectly more than 50 per cent of the beneficial interest in the other (or, in the case of a company, more than 50 per cent of the aggregate vote and value of the company's shares or of the beneficial equity interest in the company) or if another person possesses directly or indirectly more than 50 per cent of the beneficial interest ( or, in the case of a company, more than 50 per cent of the aggregate vote and value of the company's shares or of the beneficial equity interest in the company) in the person and the enterprise.

- 8. Notwithstanding the preceding provisions of this Article, an insurance enterprise of a Contracting State shall, except in regard to re-insurance, be deemed to have a permanent establishment in the other Contracting State if it collects premiums in the territory of that other State or insures risks situated therein through a person other than an agent of an independent status to whom paragraphs 7 and 9 applies.
- 9. 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.



10. 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.

## **Chapter II TAXATION OF INCOME**

### **ARTICLE 7 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, aircraft, rail or road transport vehicles 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 8 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:
  - a) that permanent establishment;
  - b) sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment;



- c) other business activities carried on in that other State of the same or similar kind as those effected through 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 business of the permanent establishment, including executive and general administrative expenses so incurred, whether in the Contracting 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. 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.
6. 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 9**  
**INTERNATIONAL TRANSPORT**

1. Profits of an enterprise of a Contracting State from the operation of ships, aircraft, rail or road transport vehicles in international traffic shall be taxable only in that State.
2. For the purposes of this Article, profits from the operation of ships, aircraft or rail or road transport vehicles 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 rental of rail or road transport vehicles used in international traffic,
  - (c) profits derived from the use or rental of containers.

if such profits are incidental to the profits to which the provisions of paragraph 1 apply.

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 10**  
**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.
3. The provisions of paragraph 2 shall not apply where judicial, administrative or other legal proceedings have resulted in a final ruling that by actions giving rise to an adjustment of profits under paragraph 1, one of the enterprises concerned is liable to penalty with respect to fraud, gross negligence or wilful default.

## ARTICLE 11

### DIVIDENDS

1. Dividends paid by a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other State.
2. However, dividends paid by a company which is a resident of a Contracting State may also be taxed in that State 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 10% of the gross amount of such 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, "jouissance" shares or "jouissance" rights, mining shares, founders' 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 8 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 in so far as such dividends are paid to a resident of that other State or in so far 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 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 12 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 10 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 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 purposes 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 8 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 that person 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 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 13 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, royalties 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 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
  - a) the use of, or the right to use, any copyright of literary, artistic, scientific work including cinematograph films, or films, or tapes used for radio or television broadcasting, any patent, trade mark, design or model, plan, secret formula or process, or other kind like property or right,
  - b) the use of right to use, the receipt or the right to receive, visual image or sound, or both, that are transmitted to the public by satellite, or cable, optic fibre or similar technology,
  - c) the use or the right to use, in connection with television, radio, or internet broadcasting visual images or sound, or both, that are transmitted by satellite or by cable, optic fibre or similar technology,
  - d) the use of, or the right to use, industrial, technical, commercial or scientific equipment, or,



- e) information concerning industrial, technical, commercial or scientific experience,
  - f) sale, transfer or exchange of property or right of a similar nature to those referred to in sub-paragraph (a) – (e)]
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 (a) such permanent establishment or with (b) business activities referred to in (c) of paragraph 1 of Article 8. In such case, the provisions of Article 8 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 with which the right or property in respect of which the royalties are paid is effectively connected, 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 14** **Fees for Technical Service**

1. Fees for Technical Service arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.
2. However, 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 technical 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 fees for technical services, 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 in that other State, and the fees for technical services are effectively connected with
  - a. such permanent establishment, or
  - b. business activities referred to in (c) of paragraph 1 of Article 8.

In such cases the provisions of Article 8 as the case may be, 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 through a permanent establishment situated in that other 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 of the fees for technical services or between both of them and some other person, the amount of the fees, having regard to the services 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 fees shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement



## **Article 15**

### **Capital Gains**

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 7 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 that an enterprise of a Contracting State that operates ships, aircraft, rail or road transport vehicles in international traffic derives from the alienation of such ships, aircraft, rail or road transport vehicles or of movable property pertaining to the operation of such ships, aircraft, rail or road transport vehicles, shall be taxable only in that State.
4. Gains derived by a resident of a Contracting State from the alienation of shares or comparable interests, such as interests in a partnership or trust, may be taxed in the other Contracting State if, at any time during the 365 days preceding the alienation, these shares or comparable interests derived more than 50 per cent of their value directly or indirectly from immovable property, as defined in Article 7, situated in that other State.
5. Gains other than 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.
6. Gains from the alienation of any property other than that referred to in the preceding paragraphs of this Article, shall be taxable only in the Contracting State of which the alienator is a resident.

## **Article 16**

### **Dependent Personal Services**

1. Subject to the provisions of Articles 17, 19, 20, 21 and 22, 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 by a resident of a Contracting State in respect of an employment, as a member of the regular complement of a ship or aircraft, that is exercised aboard a ship or aircraft operated in international traffic, other than aboard a ship or aircraft operated solely within the other Contracting State, shall be taxable only in the first-mentioned State.

#### **Article 17**

##### **Directors' Fees and Remuneration of Top-Level Managerial Officials**

1. Directors' fees and similar payments derived by a resident of a Contracting State in that person's capacity as a member of the board of directors, or similar body of a company which is a resident of the other Contracting State may be taxed in that other State.
2. Salaries, wages and other similar remuneration derived by a resident of a Contracting State in the individual's capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State.

#### **Article 18**

##### **Entertainers and Sportspersons**

1. Notwithstanding the provisions of Articles 8 and 16, 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 that person's 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 that person's capacity as such accrues not to the entertainer or sportsperson but to another person, that income may, notwithstanding the provisions of Articles 8 and 16 be taxed in the Contracting State in which the activities of the entertainer or sportsperson are exercised.
3. Income derived by a resident of a Contracting State from activities exercised in the other Contracting State as envisaged in paragraphs 1 and 2, shall be exempt from tax in that other State if the visit to that other State is supported wholly or mainly by public funds of the first-mentioned Contracting State, a political subdivision or a local authority thereof, or takes place under a cultural agreement or arrangement between the Governments of the Contracting States. In such a case, the income shall be taxable only in the Contracting State of which the artiste or sportsperson is a resident

## **Article 19**

### **Pensions and other similar remuneration**

1. Subject to the provisions of paragraph 2 of Article 20, 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.
2. Notwithstanding the provision of paragraph 1, pensions paid and other payments made under public scheme, which is part of the social security system of a Contracting State 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 20**

### **Government Service**

1. (a) Salaries, wages and other similar remuneration, paid by a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to 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 other 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) Any pension 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 that State or subdivision or authority shall be taxable only in that State.
- (b) However, such pension 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 16, 17, 18 and 19 shall apply to salaries, wages, pensions, and other similar remuneration in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision or a local authority thereof.

#### **Article 21** **PROFESSORS AND RESEARCHERS**

1. An individual who visits a Contracting State for a period not exceeding two years for the sole purpose of teaching or carrying out research at a university, college school or other recognized educational institution in that State and who is or was immediately before that visit a resident of the other Contracting State, shall be exempt from tax in the first-mentioned State on any remuneration for such teaching or research, provided that such remuneration is derived by the individual from research if such activities are undertaken by the individual from outside that State and is subject to tax thereon in the State of residence of the individual.
2. The provisions of paragraph 1 of this article shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons.

#### **Article 22** **Students and Business Apprentices**

1. A student or business apprentice who is present in a Contracting State solely for the purpose of the student's or business apprentice's education or training and who is, or immediately before being so present was, a resident of the other Contracting State,



shall be exempt from tax in the first-mentioned State on payments received from outside that first-mentioned State for the purposes of the student or business apprentice's maintenance, education or training.

2. In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student or business trainee or apprentice described in paragraph 1 shall, in addition, be entitled during such education or training to the same exemptions, reliefs or reductions in respect of taxes available to residents of the State he is visiting.

### **Article 23 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 7, 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 8 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.

## **Chapter IV METHODS FOR THE ELIMINATION OF DOUBLE TAXATION**

### **ARTICLE 24 ELIMINATION OF DOUBLE TAXATION**

1. Double taxation shall be eliminated as follows:

(a) in Rwanda:

Tax paid by a resident of Rwanda in respect of income taxable in Angola, 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 Angola.



(b) In Angola:

Where a resident of Angola derives income which, in accordance with the provisions of this Agreement, may be taxed in the other Contracting State, Angola shall allow as a deduction from the tax on the income of that resident an amount equal to the income tax paid in that other State. Such deduction shall not, however, exceed that part of the income tax, as computed before the deduction is given, which is attributable to the income which may be taxed in that other State;

2. Where in accordance with any provisions of the Agreement income derived or capital owned by a resident of a Contracting State is exempt from tax in that State, such State may nevertheless, in calculating the amount of tax on the remaining income or capital of such resident, take into account the exempted income or capital.
3. For the purposes of paragraph 1, the terms "Rwanda tax paid" and "Angola" shall be deemed to include the amount of tax which would have been paid in Rwanda or in Angola, as the case may be, but for an exemption or reduction granted in accordance with laws which establish schemes for the promotion of economic development in Rwanda or in Angola, as the case may be, such schemes having been mutually agreed by the competent authorities of the Contracting States as qualifying for the purposes of this paragraph.

**Chapter V**  
**SPECIAL PROVISIONS**

**Article 25**  
**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 favourably 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 10, paragraph 6 of Article 12, paragraph 6 of Article 13 or paragraph 7 of Article 14 apply, interest, royalties, technical fees 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 this Article shall, notwithstanding the provisions of Article 2, apply to taxes of every kind and description.

#### **Article 26** **Mutual Agreement Procedure**

1. Where a person considers that the actions of one or both of the Contracting States result or will result for that person in taxation not in accordance with the provisions of this Agreement, that person may, irrespective of the remedies provided by the domestic law of those States, present a case to the competent authority of the Contracting State of which the person is a resident or, if the case comes under paragraph 1 of Article 25, to that of the Contracting State of which the person 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 endeavour, 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 endeavour 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 the preceding



paragraphs. The competent authorities may develop appropriate bilateral procedures, conditions, methods and techniques for implementation of mutual agreement procedure provided for in this Article.

## **Article 27**

### **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 in so far 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. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes, when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying Contracting State authorises such use.
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 28**

### **Assistance in the Collection of Taxes**

1. The Contracting States shall lend assistance to each other in the collection of revenue claims. This assistance is not restricted by Articles 1 and 2. The competent authorities of the Contracting States may by mutual agreement settle the mode of application of this Article.
2. The term "revenue claim" as used in this Article means an amount owed in respect of taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, in so far as the taxation thereunder is not contrary to this Agreement or any other instrument to which the Contracting States are parties, as well as interest, administrative penalties and costs of collection or conservancy related to such amount.
3. When a revenue claim of a Contracting State is enforceable under the laws of that State and is owed by a person who, at that time, cannot, under the laws of that State, prevent its collection, that revenue claim shall, at the request of the competent authority of that State, be accepted for purposes of collection by the competent authority of the other Contracting State. That revenue claim shall be collected by that other State in accordance with the provisions of its laws applicable to the enforcement and collection of its own taxes as if the revenue claim were a revenue claim of that other State.
4. When a revenue claim of a Contracting State is a claim in respect of which that State may, under its law, take measures of conservancy with a view to ensure its collection, that revenue claim shall, at the request of the competent authority of that State, be accepted for purposes of taking measures of conservancy by the competent authority of the other Contracting State. That other State shall take measures of conservancy in respect of that revenue claim in accordance with the provisions of its laws as if the revenue claim were a revenue claim of that other State even if, at the time when such measures are applied, the revenue claim is not enforceable in the first-mentioned State or is owed by a person who has a right to prevent its collection.
5. Notwithstanding the provisions of paragraphs 3 and 4, a revenue claim accepted by a Contracting State for purposes of paragraph 3 or 4 shall not, in that State, be subject



to the time limits or accorded any priority applicable to a revenue claim under the laws of that State by reason of its nature as such. In addition, a revenue claim accepted by a Contracting State for the purposes of paragraph 3 or 4 shall not, in that State, have any priority applicable to that revenue claim under the laws of the other Contracting State.

6. Proceedings with respect to the existence, validity or the amount of a revenue claim of a Contracting State shall not be brought before the courts or administrative bodies of the other Contracting State.
7. Where, at any time after a request has been made by a Contracting State under paragraph 3 or 4 and before the other Contracting State has collected and remitted the relevant revenue claim to the first-mentioned State, the relevant revenue claim ceases to be:
  - (a) in the case of a request under paragraph 3, a revenue claim of the first-mentioned State that is enforceable under the laws of that State and is owed by a person who, at that time, cannot, under the laws of that State, prevent its collection, or
  - (b) in the case of a request under paragraph 4, a revenue claim of the first-mentioned State in respect of which that State may, under its laws, take measures of conservancy with a view to ensure its collection.

the competent authority of the first-mentioned State shall promptly notify the competent authority of the other State of that fact and, at the option of the other State, the first-mentioned State shall either suspend or withdraw its request.\

8. In no case shall the provisions of this Article 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 carry out measures which would be contrary to public policy (ordre public);
  - (c) to provide assistance if the other Contracting State has not pursued all reasonable measures of collection or conservancy, as the case may be, available under its laws or administrative practice;



- (d) to provide assistance in those cases where the administrative burden for that State is clearly disproportionate to the benefit to be derived by the other Contracting State.

**Article 29**  
**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.

**Chapter IV**  
**FINAL PROVISIONS**

**Article 30**  
**ENTITLEMENT TO BENEFITS**

Notwithstanding any 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 31**  
**Entry into Force**

1. Each of the Contracting States shall notify to the other, through the diplomatic channel, the completion of the procedures required by its law for the bringing into force of this Agreement. The Agreement shall enter into force on the date of receipt of the later of these notifications.
2. The provisions of the Agreement shall apply:
  - (a) with regard to taxes withheld at source, in respect of amounts paid or credited on or after the 1<sup>st</sup> day of January next following the date upon which the Agreement enters into force; and
  - (b) with regard to other taxes, in respect of income in any taxable year beginning on or after the 1<sup>st</sup> day of January next following the date upon which the Agreement enters into force.

**Article 32**  
**Termination**

1. This Agreement shall remain in force indefinitely, but either of the Contracting States may terminate the Agreement through the diplomatic channel, by giving to the other Contracting State written notice of termination not later than 30 June of any calendar year starting five years after the year in which the Agreement entered into force.
2. In such event the Agreement shall cease to apply:
  - (a) with regard to taxes withheld at source, in respect of amounts paid or credited on, or after the 1<sup>st</sup> day of January next following the day upon which the notice is received; and
  - (b) with regard to other taxes, in respect of income in any taxable year beginning on, or after the 1<sup>st</sup> day of January next following the day upon which the notice is received.

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

DONE at Kigali in duplicate, this 15<sup>th</sup> day of April 2022.

**FOR THE GOVERNMENT OF  
THE REPUBLIC OF RWANDA**



**Dr. Vincent Biruta**

**Minister of Foreign Affairs and  
International Cooperation**

**FOR THE GOVERNMENT OF  
THE REPUBLIC OF ANGOLA**



**Tété António**

**Minister of External Relations**



<p><b>Bibonywe kugira ngo bishyirwe ku mugereka w'Iteka rya Perezida n° 040/01 ryo ku wa 20/07/2022 ryemeza burundu Amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Repubulika ya Angola yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'ikumira ryo kutishyura umusoro n'inyerezwa ry'umusoro, yashyiriweho umukono i Kigali mu Rwanda, ku wa 15 Mata 2022</b></p>	<p><b>Seen to be annexed to Presidential Order n° 040/01 of 20/07/2022 ratifying the Agreement between the Government of the Republic of Rwanda and the Government of the Republic of Angola for the elimination of double taxation with respect to taxes on income and the prevention of tax avoidance and evasion, signed in Kigali, Rwanda, on 15 April 2022</b></p>	<p><b>Vu pour être annexé à l'Arrêté Présidentiel n° 040/01 du 20/07/2022 ratifiant l'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement de la République d'Angola 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 15 avril 2022</b></p>
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Kigali, 20/07/2022

(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><b>ITEKA RYA PEREZIDA N° 041/01 RYO KU WA 20/07/2022 RYEMEZA BURUNDU AMASEZERANO Y'IMPANO HAGATI YA REPUBULIKA Y'U RWANDA N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE NK'URWEGO RUYOBORA IKIGEGA CY'UBWIZERANE- UMUTERANKUNGA RUKUMBI WA GAHUNDA YA NDF MURI AFURIKA KU BYEREKEYE IHINDAGURIKA RY'IKIRERE, HAMWE N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE NA BANKI MPUZAMAHANGA Y'ITERAMBERE, BIFITE UBUBASHA BUTANDUKANYE NK'UKO BWASOBANUWE MU MASEZERANO Y'INKUNGA YABANJE; YEREKERANYE N'IMPANO Y'INYONGERA YA MILIYONI ICYENDA Z'AMAYERO (9.000.000 EUR) IGENEWE UMUSHINGA WA KABIRI W'ITERAMBERE RY'IMIGI, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA, KU WA 19 MATA 2022</b></p>	<p><b>PRESIDENTIAL ORDER N° 041/01 OF 20/07/2022 RATIFYING THE GRANT AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION ACTING AS ADMINISTRATOR OF THE AFRICA NDF CLIMATE CHANGE PROGRAM SINGLE-DONOR TRUST FUND AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION AND INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT ACTING IN VARIOUS CAPACITIES AS STATED IN THE ORIGINAL FINANCING AGREEMENTS, RELATING TO THE ADDITIONAL GRANT OF NINE MILLION EUROS (EUR 9,000,000) FOR THE SECOND URBAN DEVELOPMENT PROJECT, SIGNED IN KIGALI, RWANDA, ON 19 APRIL 2022</b></p>	<p><b>ARRÊTÉ PRÉSIDENTIEL N° 041/01 DU 20/07/2022 L'ACCORD DE DON ENTRE LA RÉPUBLIQUE DU RWANDA ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT AGISSANT EN TANT QU'ADMINISTRATEUR DU FONDS FIDUCIAIRE UNIQUE DU PROGRAMME SUR LE CHANGEMENT CLIMATIQUE DU NDF EN AFRIQUE ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT ET LA BANQUE INTERNATIONALE POUR LA RECONSTRUCTION ET LE DÉVELOPPEMENT AGISSANT EN DIVERSES CAPACITÉS COMME INDIQUÉ DANS LES ACCORDS DE FINANCEMENT INITIAUX, RELATIF AU DON ADDITIONNEL DE NEUF MILLIONS D'EUROS (9.000.000 EUR) POUR LE DEUXIEME PROJET D'AMÉNAGEMENT URBAIN, SIGNÉ À KIGALI, AU RWANDA, LE 19 AVRIL 2022</b></p>
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<p><b>ITEKA RYA PEREZIDA N° 041/01 RYO KU WA 20/07/2022 RYEMEZA BURUNDU AMASEZERANO Y'IMPANO HAGATI YA REPUBULIKA Y'U RWANDA N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE NK'URWEGO RUYOBORA IKIGEGA CY'UBWIZERANE-UMUTERANKUNGA RUKUMBI WA GAHUNDA YA NDF MURI AFURIKA KU BYEREKEYE IHINDAGURIKA RY'IKIRERE, HAMWE N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE NA BANKI MPUZAMAHANGA Y'ITERAMBERE, BIFITE UBUBASHA BUTANDUKANYE NK'UKO BWASOBANUWE MU MASEZERANO Y'INKUNGA YABANJE; YEREKERANYE N'IMPANO Y'INYONGERA YA MILIYONI ICYENDA Z'AMAYERO (9.000.000 EUR) IGENEWE UMUSHINGA WA KABIRI W'ITERAMBERE RY'IMIGI, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA, KU WA 19 MATA 2022</b></p> <p><b>Twebwe, KAGAME Paul,</b> Perezida wa Repubulika;</p>	<p><b>PRESIDENTIAL ORDER N° 041/01 OF 20/07/2022 RATIFYING THE GRANT AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION ACTING AS ADMINISTRATOR OF THE AFRICA NDF CLIMATE CHANGE PROGRAM SINGLE-DONOR TRUST FUND AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION AND INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT ACTING IN VARIOUS CAPACITIES AS STATED IN THE ORIGINAL FINANCING AGREEMENTS, RELATING TO THE ADDITIONAL GRANT OF NINE MILLION EUROS (EUR 9,000,000) FOR THE SECOND URBAN DEVELOPMENT PROJECT, SIGNED IN KIGALI, RWANDA, ON 19 APRIL 2022</b></p> <p><b>We, KAGAME Paul,</b> President of the Republic;</p>	<p><b>ARRÊTÉ PRÉSIDENTIEL N° 041/01 DU 20/07/2022 L'ACCORD DE DON ENTRE LA RÉPUBLIQUE DU RWANDA ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT AGISSANT EN TANT QU'ADMINISTRATEUR DU FONDS FIDUCIAIRE UNIQUE DU PROGRAMME SUR LE CHANGEMENT CLIMATIQUE DU NDF EN AFRIQUE ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT ET LA BANQUE INTERNATIONALE POUR LA RECONSTRUCTION ET LE DÉVELOPPEMENT AGISSANT EN DIVERSES CAPACITÉS COMME INDIQUÉ DANS LES ACCORDS DE FINANCEMENT INITIAUX, RELATIF AU DON ADDITIONNEL DE NEUF MILLIONS D'EUROS (9.000.000 EUR) POUR LE DEUXIEME PROJET D'AMÉNAGEMENT URBAIN, SIGNÉ À KIGALI, AU RWANDA, LE 19 AVRIL 2022</b></p> <p><b>Nous, KAGAME Paul,</b> Président de la République ;</p>
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<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>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>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>Dushingiye ku Itegeko n° 017/2022 ryo ku wa 29/06/2022 ryemera kwemeza burundu Amasezerano y'impano hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere nk'Urwego ruyobora Ikigega cy'Ubwizerane-umuterankunga rukumbi wa Gahunda ya NDF muri Afurika ku byerekeye ihindagurika ry'ikirere, hamwe n'Ikigega Mpuzamahanga Gitsura Amajyambere na Banki Mpuzamahanga y'Iterambere, bifite ububasha butandukanye nk'uko bwashobanuwe mu masezerano y'inkunga yabanje; yerekeranye n'impano y'inyongera ya miliyoni icyenda z'Amayero (9.000.000 EUR) igenewe umushinga wa kabiri w'iterambere ry'imijyi, yashyiriweho umukono i Kigali mu Rwanda, ku wa 19 Mata 2022;</p>	<p>Pursuant to Law n° 017/2022 of 29/06/2022 approving the ratification of the Grant Agreement between the Republic of Rwanda and the International Development Association acting as administrator of the Africa NDF Climate Change Program Single-Donor Trust Fund and the International Development Association and International Bank for Reconstruction and Development acting in various capacities as stated in the original financing agreements, relating to the additional grant of nine million Euros (EUR 9,000,000) for the second urban development project, signed in Kigali, Rwanda, on 19 April 2022;</p>	<p>Vu la Loi n° 017/2022 du 29/06/2022 approuvant la ratification de l'Accord de don entre la République du Rwanda et l'Association Internationale de Développement agissant en tant qu'administrateur du Fonds Fiduciaire Unique du programme sur le changement climatique du NDF en Afrique et l'Association Internationale de Développement et la Banque Internationale pour la Reconstruction et le Développement agissant en diverses capacités comme indiqué dans les accords de financement initiaux, relatif au don additionnel de neuf millions d'euros (9.000.000 EUR) pour le deuxième projet d'aménagement urbain, signé à Kigali, au Rwanda, le 19 avril 2022 ;</p>
<p>Tumaze kubona Amasezerano y'impano hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere nk'Urwego ruyobora Ikigega cy'Ubwizerane-umuterankunga rukumbi wa Gahunda ya NDF muri Afurika ku byerekeye ihindagurika ry'ikirere, hamwe n'Ikigega</p>	<p>Considering the Grant Agreement between the Republic of Rwanda and the International Development Association acting as administrator of the Africa NDF Climate Change Program Single-Donor Trust Fund and the International Development Association and International Bank for</p>	<p>Considérant l'Accord de don entre la République du Rwanda et l'Association Internationale de Développement agissant en tant qu'administrateur du Fonds Fiduciaire Unique du programme sur le changement climatique du NDF en Afrique et l'Association Internationale de Développement et la Banque</p>



<p>Mpuzamahanga Gitsura Amajyambere na Banki Mpuzamahanga y'Iterambere, bifite ububasha butandukanye nk'uko bwashobanuwe mu masezerano y'inkunga yabanje; yerekeranye n'impano y'inyongera ya miliyoni icyenda z'Amayero (9.000.000 EUR) igenewe umushinga wa kabiri w'iterambere ry'imijyi, yashyiriweho umukono i Kigali mu Rwanda, ku wa 19 Mata 2022;</p> <p>Bisabwe na Minisitiri w'Imari n'Igenamigambi;</p> <p>Inama y'Abaminisitiri imaze kubisuzuma no kubyemeza;</p> <p><b>TWATEGETSE KANDI DUTEGETSE:</b></p> <p><b><u>Ingingo ya mbere: Kwemeza burundu</u></b></p> <p>Amasezerano y'impano hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere nk'Urwego ruyobora Ikigega cy'Ubwizerane-umuterankunga rukumbi wa Gahunda ya NDF muri Afurika ku byerekeye ihindagurika ry'ikirere, hamwe n'Ikigega Mpuzamahanga Gitsura Amajyambere na Banki Mpuzamahanga y'Iterambere, bifite ububasha butandukanye nk'uko bwashobanuwe mu masezerano y'inkunga yabanje; yerekeranye n'impano</p>	<p>Reconstruction and Development acting in various capacities as stated in the original financing agreements, relating to the additional grant of nine million Euros (EUR 9,000,000) for the second urban development project, signed in Kigali, Rwanda, on 19 April 2022;</p> <p>On proposal by the Minister of Finance and Economic Planning;</p> <p>After consideration and approval by the Cabinet meeting;</p> <p><b>HAVE ORDERED AND ORDER:</b></p> <p><b><u>Article One: Ratification</u></b></p> <p>The Grant Agreement between the Republic of Rwanda and the International Development Association acting as administrator of the Africa NDF Climate Change Program Single-Donor Trust Fund and the International Development Association and International Bank for Reconstruction and Development acting in various capacities as stated in the original financing agreements, relating to the additional grant of nine million Euros (EUR 9,000,000) for the second urban development</p>	<p>Internationale pour la Reconstruction et le Développement agissant en diverses capacités comme indiqué dans les accords de financement initiaux, relatif au don additionnel de neuf millions d'euros (9.000.000 EUR) pour le deuxième projet d'aménagement urbain, signé à Kigali, au Rwanda, le 19 avril 2022 ;</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><b>AVONS ARRÊTÉ ET ARRÊTONS :</b></p> <p><b><u>Article premier : Ratification</u></b></p> <p>L'Accord de don entre la République du Rwanda et l'Association Internationale de Développement agissant en tant qu'administrateur du Fonds Fiduciaire Unique du programme sur le changement climatique du NDF en Afrique et l'Association Internationale de Développement et la Banque Internationale pour la Reconstruction et le Développement agissant en diverses capacités comme indiqué dans les accords de financement initiaux, relatif au don additionnel</p>
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<p>y'inyongera ya miliyoni icyenda z'Amayero (9.000.000 EUR) igenewe umushinga wa kabiri w'iterambere ry'imijyi, yashyiriweho umukono i Kigali mu Rwanda, ku wa 19 Mata 2022, ari ku mugereka w'iri teka, yemejwe burundu kandi atangiye gukurikizwa uko yakabaye.</p> <p><b><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</b></p> <p>Minisitiri w'Intebe, Minisitiri w'Imari n'Igenamigambi, Minisitiri w'Ububanyi n'Amahanga n'Ubutwererane, Minisitiri w'Ibikorwa Remezo, na Minisitiri w'Ubutegatsi bw'Igihugu bashinzwe gushyira mu bikorwa iri teka.</p> <p><b><u>Ingingo ya 3:</u> Igihe iri teka ritangirira gukurikizwa</b></p> <p>Iri teka ritangira gukurikizwa ku munsu ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.</p>	<p>project, signed in Kigali, Rwanda, on 19 April 2022, annexed to this Order, is ratified and becomes fully effective.</p> <p><b><u>Article 2:</u> Authorities responsible for the implementation of this Order</b></p> <p>The Prime Minister, the Minister of Finance and Economic Planning, the Minister of Foreign Affairs and International Cooperation, the Minister of Infrastructure, and the Minister of Local Government are entrusted with the implementation of this Order.</p> <p><b><u>Article 3:</u> Commencement</b></p> <p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda</p>	<p>de neuf millions d'euros (9.000.000 EUR) pour le deuxième projet d'aménagement urbain, signé à Kigali, au Rwanda, le 19 avril 2022, annexé au présent arrêté, est ratifié et sort son plein et entier effet.</p> <p><b><u>Article 2 :</u> Autorités chargées de l'exécution du présent arrêté</b></p> <p>Le Premier Ministre, le Ministre des Finances et de la Planification Économique, le Ministre des Affaires Étrangères et de la Coopération Internationale, le Ministre des Infrastructures, et le Ministre de l'Administration Locale sont chargés de l'exécution du présent arrêté.</p> <p><b><u>Article 3 :</u> Entrée en vigueur</b></p> <p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>
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Kigali, 20/07/2022

(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° 041/01 RYO KU WA 20/07/2022 RYEMEZA BURUNDU AMASEZERANO Y'IMPANO HAGATI YA REPUBULIKA Y'U RWANDA N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE NK'URWEGO RUYOBORA IKIGEGA CY'UBWIZERANE- UMUTERANKUNGA RUKUMBI WA GAHUNDA YA NDF MURI AFURIKA KU BYEREKEYE IHINDAGURIKA RY'IKIRERE, HAMWE N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE NA BANKI MPUZAMAHANGA Y'ITERAMBERE, BIFITE UBUBASHA BUTANDUKANYE NK'UKO BWASOBANUWE MU MASEZERANO Y'INKUNGA YABANJE; YEREKERANYE N'IMPANO Y'INYONGERA YA MILIYONI ICYENDA Z'AMAYERO (9.000.000 EUR) IGENEWE UMUSHINGA WA KABIRI W'ITERAMBERE RY'IMIGI, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA, KU WA 19 MATA 2022</p>	<p>ANNEX TO PRESIDENTIAL ORDER N° 041/01 OF 20/07/2022 RATIFYING THE GRANT AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION ACTING AS ADMINISTRATOR OF THE AFRICA NDF CLIMATE CHANGE PROGRAM SINGLE-DONOR TRUST FUND AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION AND INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT ACTING IN VARIOUS CAPACITIES AS STATED IN THE ORIGINAL FINANCING AGREEMENTS, RELATING TO THE ADDITIONAL GRANT OF NINE MILLION EUROS (EUR 9,000,000) FOR THE SECOND URBAN DEVELOPMENT PROJECT, SIGNED IN KIGALI, RWANDA, ON 19 APRIL 2022</p>	<p>ANNEXE À L'ARRÊTÉ PRÉSIDENTIEL N° 041/01 DU 20/07/2022 RATIFIANT L'ACCORD DE DON ENTRE LA RÉPUBLIQUE DU RWANDA ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT AGISSANT EN TANT QU'ADMINISTRATEUR DU FONDS FIDUCIAIRE UNIQUE DU PROGRAMME SUR LE CHANGEMENT CLIMATIQUE DU NDF EN AFRIQUE ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT ET LA BANQUE INTERNATIONALE POUR LA RECONSTRUCTION ET LE DÉVELOPPEMENT AGISSANT EN DIVERSES CAPACITÉS COMME INDIQUÉ DANS LES ACCORDS DE FINANCEMENT INITIAUX, RELATIF AU DON ADDITIONNEL DE NEUF MILLIONS D'EUROS (9.000.000 EUR) POUR LE DEUXIEME PROJET D'AMÉNAGEMENT URBAIN, SIGNÉ À KIGALI, AU RWANDA, LE 19 AVRIL 2022</p>
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**NDF GRANT NUMBER TF0B8087  
FIRST AMENDMENT TO  
THE ORIGINAL FINANCING AGREEMENTS RELATED TO:  
CREDIT NUMBER 6789-RW,  
GRANT NUMBER D737-RW,  
SCP- PPCR LOAN NUMBER TF0B3896, AND  
GEF GRANT NUMBER TF0B3927**

***Africa NDF Climate Change Program***  
**Grant Agreement**

**(Additional Financing for the Second Urban Development Project)**

**between**

**REPUBLIC OF RWANDA**

**and**

**INTERNATIONAL DEVELOPMENT ASSOCIATION  
acting as administrator of the Africa NDF Climate Change Program Single-Donor  
Trust Fund**

**and**

**INTERNATIONAL DEVELOPMENT ASSOCIATION and INTERNATIONAL  
BANK FOR RECONSTRUCTION AND DEVELOPMENT acting in various  
capacities as stated in the Original Financing Agreements**

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**NDF GRANT NUMBER TF0B8087  
FIRST AMENDMENT TO  
THE ORIGINAL FINANCING AGREEMENTS RELATED TO:  
CREDIT NUMBER 6789-RW,  
GRANT NUMBER D737-RW,  
SCP- PPCR LOAN NUMBER TF0B3896, AND  
GEF GRANT NUMBER TF0B3927**

**AFRICA NDF CLIMATE CHANGE PROGRAM SINGLE-DONOR  
TRUST FUND GRANT AGREEMENT**

AGREEMENT dated as of the Signature Date between REPUBLIC OF RWANDA (“Recipient”), INTERNATIONAL DEVELOPMENT ASSOCIATION (“Bank”), acting as administrator of the Africa NDF Climate Change Program Single-Donor Trust Fund; and INTERNATIONAL DEVELOPMENT ASSOCIATION and INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT, in various capacities as specified in the Original Financing Agreement (referred to, collectively, in this Agreement as the “World Bank”). The Recipient and the Bank hereby agree as follows:

**Article I  
Standard Conditions; Definitions**

- 1.01. The Standard 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 Standard Conditions or in the Appendix this Agreement.

**Article II  
The Project**

- 2.01. The Recipient declares its commitment to the objectives of the project described in Schedule 1 to this Agreement (“Project”). To this end, the Recipient shall cause Part 1(b)(v) and (vi) and Part 3(b)(iv) of the Project to be carried out by the Project Implementing Entity in accordance with the provisions of Article II of the Standard Conditions, Schedule 2 to this Agreement and the Project Agreement.

**Article III  
The Grant**

- 3.01. The Bank agrees to extend to the Recipient a grant in an amount not to exceed nine million Euros (€9,000,000) (“Grant”) to assist in financing the Project.

- 3.02. The Recipient may withdraw the proceeds of the Grant in accordance with Section III of Schedule 2 to this Agreement.
- 3.03. The Grant is funded out of the abovementioned trust fund for which the Bank receives periodic contributions from the donor to the trust fund. In accordance with Section 3.02 of the Standard Conditions, the Bank's payment obligations in connection with this Agreement are limited to the amount of funds made available to it by the donor under the abovementioned trust fund, and the Recipient's right to withdraw the Grant proceeds is subject to the availability of such funds.

#### **Article IV**

##### **Effectiveness; Termination**

- 4.01. This Agreement shall not become effective until evidence satisfactory to the Bank has been furnished to the Bank that the conditions specified below have been satisfied.
- (a) The execution and delivery of this Agreement on behalf of the Recipient and the Project Agreement on behalf of the Project Implementing Entity have been duly authorized or ratified by all necessary governmental and corporate action.
  - (b) If the Bank so requests, the condition of the Project Implementing Entity, as represented or warranted to the Bank at the date of the Project Agreement, has undergone no material adverse change after such date.
  - (c) The Subsidiary Agreement referred to in Section I.B of Schedule 2 to this Agreement has been executed on behalf of the Recipient and the Project Implementing Entity.
- 4.02. As part of the evidence to be furnished pursuant to Section 5.01 (a), there shall be furnished to the Bank an opinion or opinions satisfactory to the Bank of counsel acceptable to the Bank or, if the Bank so requests, a certificate satisfactory to the Bank of a competent official of the Member Country, showing the following matters:
- (a) on behalf of the Recipient, that this Agreement has been duly authorized or ratified by, and executed and delivered on its behalf and is legally binding upon it in accordance with its terms;
  - (b) on behalf of the Project Implementing Entity, that the Project Agreement has been duly authorized or ratified by, and executed and delivered on its behalf and is legally binding upon it in accordance with its terms; and

- (c) the Subsidiary Agreement referred to in Section I.B of Schedule 2 to this Agreement has been duly authorized or ratified by the Recipient and the Project Implementing Entity and is legally binding upon each such party in accordance with its terms.
- 4.03. Except as the Recipient and the Bank shall otherwise agree, this Agreement shall enter into effect on the date upon which the Bank dispatches to the Recipient notice of its acceptance of the evidence required pursuant to Section 5.01 (“Effective Date”). If, before the Effective Date, any event has occurred which would have entitled the Bank to suspend the right of the Recipient to make withdrawals from the Grant Account if this Agreement had been effective, the Bank may postpone the dispatch of the notice referred to in this Section until such event (or events) has (or have) ceased to exist.
- 4.04. *Termination for Failure to Become Effective.* This Agreement and all obligations of the parties under it shall terminate if it has not entered into effect by the date which is ninety (90) days after the date of this Agreement, unless the Bank, after consideration of the reasons for the delay, establishes a later date for the purpose of this Section. The Bank shall promptly notify the Recipient of such later date.

**Article V**  
**Recipient’s Representative; Addresses**

- 5.01. The Recipient’s Representative referred to in Section 7.02 of the Standard Conditions is its minister responsible for finance.
- 5.02. For purposes of Section 7.01 of the Standard Conditions: (a) the Recipient’s address is:

Ministry of Finance and Economic Planning  
P. O. Box 158  
Kigali  
Republic of Rwanda; and

(b) the Recipient’s Electronic Address is:

Facsimile:	E-mail:
250-252-57-75-81	info@minecofin.gov.rw

- 5.03. For purposes of Section 7.01 of the Standard Conditions: (a) the Bank’s address is:

International Development Association  
1818 H Street, N.W.  
Washington, D.C. 20433



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United States of America; and

(b) the Bank's Electronic Address is:

Telex:	Facsimile:	E-mail:
248423 (MCI) or 64145 (MCI)	1-202-477-6391	rwandainfo@worldbank.org

AGREED as of the Signature Date.

**REPUBLIC OF RWANDA**

By

*Dr. Uzziel Ndagijimana*

\_\_\_\_\_  
**Authorized Representative**

**Name:** Dr. Uzziel Ndagijimana

**Title:** Minister of Finance and Economic Planning

**Date:** 19-Apr-2022

**INTERNATIONAL DEVELOPMENT  
ASSOCIATION**

**acting as administrator of the Africa NDF Climate Change  
Program Single-Donor Trust Fund**

By

*Rolande Pryce*

\_\_\_\_\_  
**Authorized Representative**

**Name:** Rolande Pryce

**Title:** Country Manager

**Date:** 12-Apr-2022

## **SCHEDULE 1**

### **Project Description**

The objectives of the Project are to improve access to basic services, enhance resilience and strengthen integrated urban planning and management in the City of Kigali and the six secondary cities of Rwanda.

The Project consists of the following additional part:

#### **Part 1: Support to the City of Kigali (CoK).**

- (a) **Supporting integrated urban planning for resilient, inclusive infrastructure delivery, by:**
- (i) upgrading urban space through an integrated package of investments, including detailed designs, construction supervision and preparation of environmental and social instruments, in select unplanned settlements (including Nyarugenge, Kicukiro and Gasabo districts). The urban upgrading will comprise a comprehensive menu of infrastructure investments including, access streets, street lighting, stormwater drainage, green infrastructure, solid waste collection points, onsite sanitation, water supply, community facilities, local market improvements, multi-purpose facilities and public spaces;
  - (ii) implementing flood risk reduction infrastructure in flood-prone areas located near the upgrading including the rehabilitation of culverts, bridges, channels, and drains, as well as implementation of suitable nature-based solutions (NBS) sites;
  - (iii) providing technical assistance for development and preparation of a stormwater management master plan (SWMMP) for the CoK and for water level monitoring;
  - (iv) installing rainfall sensors and hydrological stations with water level and discharge monitoring in the urban area and wetlands of Kigali and its immediate surroundings;
  - (v) providing technical assistance for implementation of the Kigali Master Plan 2050 including, support for the development of detailed area plans for select unplanned settlements and a feasibility study to assess the feasibility of implementing sites and services;

- (vi) developing the institutional capacity of CoK to strengthen its economic and spatial planning for resilient infrastructure and service provision in view of optimal allocation of spaces and resources, including through, support for urban management specialists, consultants to assist in training and mentoring, to develop systems and procedures, and to undertake other activities aimed at strengthening urban management functions, trainings, and financing for equipment and tools needed to undertake urban management and urban development activities; and
  - (vii) knowledge development, management, dissemination and outreach and establishment of partnerships to support effective monitoring and profiling of the rehabilitation works undertaken in the City of Kigali.
- (b) **Evidence-based, sustainable wetland management, flood risk management and greenhouse gas monitoring, by:**
- (i) designing, implementing and monitoring NBS to reduce flood risks, enhance biodiversity, and strengthen resilience of the CoK through rehabilitation of wetlands impacted by historical land-uses, such as industrial use and urbanization (such wetlands to include Gikondo, Kibumba, Rugenge, Rwintare and Nyabugogo wetlands). Wetland rehabilitation will also include support for basic infrastructure for hospitality, tourism and recreation;
  - (ii) providing technical assistance to: (A) explore opportunities for partnerships with the private sector to invest in the rehabilitation of the wetlands and their buffer zones, including the design and piloting of innovative financing and impact-driven financing instruments to support the implementation of urban planning solutions that center biodiversity, ecosystem services and climate adaptation and mitigation; and (B) support the CoK to develop a framework for Greenhouse Gas (GHG) accounting;
  - (iii) developing a detailed city-wide digital terrain model (DTM) using an aerial Light Detection and Ranging (LiDAR) and photogrammetric survey;
  - (iv) strengthening advocacy, knowledge exchange and partnerships on sustainable urbanization;
  - (v) providing support for wetland rehabilitation works on *Nyabugogo* and *Rugenge-Rwintare* wetlands; including: (A) technical assistance for the development of plans for the operation, long-

term management strategy and business plans for the development of the wetlands including supervision of rehabilitation works and compliance with environmental and social requirements and development of operational plans; and (B) knowledge development, management, dissemination and outreach; and

- (vi) carrying out investments in the rehabilitation of *Nyabugogo* and *Rugenge-Rwintare* wetlands, to enhance wetland functions, reduce flooding, and promote access and use of wetlands by communities and tourists.

## **Part 2: Support to Secondary Cities**

### **(a) Infrastructure and service delivery in secondary cities, by:**

- (i) developing infrastructure including roads, drainage, pedestrian walkways and streetlighting in the Target Secondary Cities (TSCs);
- (ii) carrying out comprehensive upgrading in unplanned settlements prioritized by the TSCs including provision of offsite infrastructure such as drainage and roads; and
- (iii) providing technical assistance for feasibility studies, planning, design and supervision for infrastructure development and upgrading in unplanned settlements.

### **(b) Institutional and capacity development of secondary cities, through the establishment and functioning of City Management Offices (CMOs) by:**

- (i) developing a roadmap for CMO development outlining the key urban functions to be carried out by CMOs;
- (ii) preparing medium-term (five-year) and annual Institutional and Capacity Development (ICD) plans for urban management; and
- (iii) implementing the Master Plans for the respective Target Secondary City (TSC) focused on the development of detailed area plans for selected unplanned settlements in each TSC.

## **Part 3: Institutional Capacity Development and Project Management**

### **(a) Institutional capacity development at national level, by providing technical assistance for:**



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- (i) the development of a national urbanization strategy, through support for: (A) review of the National Urbanization Policy (NUP) and development of its implementation strategy and action plan; and (B) establishment of an urbanization monitoring information system (UMIS);
  - (ii) development of a comprehensive housing strategy to strengthen the National Housing Policy and build on and expand investments in urban upgrading and sites and services;
  - (iii) development a strategy for implementing sites and services schemes in Rwanda including, estimating the capacity and appetite for land value capture in plot servicing; and
  - (iv) implementation of a national solid waste management strategy through the development of feasibility studies on disposal facilities in the TSCs and the dissemination of knowledge generated from city to city in the Republic of Rwanda; and
- (b) **Project management**, *by providing support to:* (i) MININFRA PCU; (ii) LODA-SPIU; (iii) the Target Secondary Cities PIUs; (iv) REMA-SPIU; and (v) CoK-KUUT, for financial management and procurement; environmental and social risks management, implementation supervision, contract management, monitoring and evaluation, communication and citizen engagement, local supervision and oversight, monitoring and environmental and social risk management and staffing within the respective project coordinating unit, project implementing units and urban upgrading team.

**Part 4: Contingency Emergency Response:**

Providing immediate response to an Eligible Emergency, as needed.

## **SCHEDULE 2**

### **Project Execution**

#### **Section I. Institutional and Other Arrangements**

##### **A. General**

1. The Recipient shall comply with the same obligations with respect to Part 1(b)(v) and (vi) and Part 3(b)(iv) of the Project, as for the other Parts of the Project as reflected in the Original Financing Agreements.
2. The Recipient shall ensure that the Project Implementing Entity shall maintain its implementation arrangement and comply with all its obligations under the Project Agreements for the implementation of its Respective Part of the Project.

##### **B. Subsidiary Agreement**

1. To facilitate the carrying out of Part 1(b)(v) and (vi) and Part 3(b)(iv) of the Project, the Recipient shall make the proceeds of the Grant available to the Project Implementing Entity under a subsidiary agreement (“Subsidiary Agreement”) between the Recipient and the Project Implementing Entity, under terms and conditions approved by the Bank.
2. The Recipient shall exercise its rights under the Subsidiary Agreement in such manner as to protect the interests of the Recipient and the Bank and to accomplish the purposes of the Grant. Except as the Bank shall otherwise agree, the Recipient shall not assign, amend, abrogate or waive the Subsidiary Agreement or any of its provisions.

##### **C. Environmental and Social Standards.**

1. The Recipient shall, and shall cause the 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 Bank.
2. Without limitation upon paragraph 1 above, the Recipient shall, and shall cause the 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 Bank. To this end, the Recipient shall, and shall cause the 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 Bank shall otherwise agree in writing, as specified in the ESCP, and ensure that the revised ESCP is disclosed promptly thereafter.
- 3. In case of any inconsistencies between the ESCP and the provisions of this Agreement, the provisions of this Agreement shall prevail.
- 4. The Recipient shall, and shall cause the Project Implementing Entity to, ensure that:
  - (a) all measures necessary are taken to collect, compile, and furnish to the Bank through regular reports, with the frequency specified in the ESCP, and promptly in a separate report or reports, if so requested by the Bank, 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 Bank, 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 Bank 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.
- 5. The Recipient shall, and shall cause the 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 Bank.
- 6. The Recipient shall, and shall cause the 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**

**A. Project Reports**

The Recipient shall ensure that each Project Report is furnished to the Bank not later than forty-five (45) days after the end of each calendar quarter, covering the calendar quarter.

**Section III. Withdrawal of Grant Proceeds**

**A. General**

1. The Recipient may withdraw the proceeds of the Grant in accordance with the provisions of: (a) Article III of the Standard Conditions; and (b) this Section; to finance 100% of Eligible Expenditures, consisting of goods, works, non-consulting services, consulting services, Training Costs and Operating Costs under Part 1(b)(v) and (vi) and Part 3(b)(iv) of the Project, inclusive of Taxes.

**B. Withdrawal Conditions; Withdrawal Period**

1. Notwithstanding the provisions of Part A of this Section no withdrawal shall be made for payments made prior to the Signature Date.
2. The Closing Date is December 31, 2025.

**Section IV. Amendment of the Original Financing Agreements**

The Recipient and the World Bank, hereby agree to amend each of the Original Financing Agreement, as follows:

1. Schedule 1 to each of the Original Financing Agreements is hereby amended to read in its entirety as set forth in Schedule 1 of this Agreement.

All other provisions of the Original Financing Agreements which are not amended under this Section remain valid and applicable.



## **APPENDIX**

### **Definitions**

1. “Anti-Corruption Guidelines” means, for purposes of paragraph 2 of the Appendix to the Standard 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. “Environmental and Social Commitment Plan” or “ESCP” means the environmental and social commitment plan for the Project, dated March 3, 2022, 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.
3. “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 Bank.
4. “Operating Costs” means the reasonable incremental operating expenses, approved by the Association, incurred by the Project Implementing Entity on account of Project implementation, management and monitoring, including operation and maintenance costs of office, vehicles and office equipment, office supplies, hire of Project staff, bank charges and travel and supervision costs but excluding salaries to public/civil servants of the Recipient and, as the case may be, of the Project Implementing Entity.
5. “Original Project” means the Recipient’s Second Rwanda Urban Development Project, as described in Schedule 1 of each of the Original Financing Agreements.

6. “Original Financing Agreements” means, collectively, the Financing Agreement entered into between the Recipient and the International Development Association on November 12, 2020 for the financing of the Original Project through the extension of Credit no. 6789-RW and Grant No. D737-RW; the Strategic Climate Fund- Pilot Program for Climate Resilience Loan Agreement entered into between the Recipient and International Bank for Reconstruction and Development acting as an implementing entity of the Pilot Program for Climate Resilience under the Strategic Climate Fund on November 12, 2020 for the financing of the Original Project through the extension of the SCP-PPCR Loan no. TF0B3896; and the Global Environment Facility Grant Agreement entered into between the Recipient and International Bank for Reconstruction and Development acting as an implementing agency for the Global Environment Facility on November 12, 2020 for the financing of the Original Project through the extension of GEF Grant no. TF0B3927.
7. “Original Project Agreement” means the Project Agreement entered into between the World Bank and the Project Implementing Entity in connection with the Original Financing Agreements.
8. “Procurement Regulations” means, for purposes of paragraph 20 of the Appendix to the Standard Conditions, the “World Bank Procurement Regulations for IPF Borrowers”, dated November 2020.
9. “Project Agreement” means the agreement between the Bank and the Project Implementing Entity relating to the implementation of all or part of the Project, as such agreement may be amended from time to time. “Project Agreement” includes the Standard Conditions as applied to the Project Agreement, and all appendices, schedules and agreements supplemental to the Project Agreement.
10. “Project Implementing Entity” means the Rwanda Environment Management Authority established under Article 1 of Law N°63/2013 of 27/08/2013 determining the mission, organization and functioning of Rwanda Environment Management Authority (REMA), or its successor thereto which has been deemed acceptable to the Association for the implementation of its Respective Part of the Project.
11. “Signature Date” means the later of the two dates on which the Recipient and the Bank signed this Agreement and such definition applies to all references to “the date of the Grant Agreement” in the Standard Conditions.
12. “Standard Conditions” means the “International Bank for Reconstruction and Development and International Development Association Standard Conditions for Grant Financing Made by the Bank out of Trust Funds”, dated February 25, 2019.

13. “Subsidiary Agreement” means the subsidiary agreement referred to under Section I.B of Schedule 2 to this Agreement entered into between REMA and the Recipient.
14. “Training Costs” means the reasonable cost of training under the Project, as approved by the Association, 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><b>Bibonywe kugira ngo bishyirwe ku mugereka w'Iteka rya Perezida n° 041/01 ryo ku wa 20/07/2022 ryemeza burundu Amasezerano y'impano hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere nk'Urwego ruyobora Ikigega cy'Ubwizerane-umuterankunga rukumbi wa Gahunda ya NDF muri Afurika ku byerekeye ihindagurika ry'ikirere, hamwe n'Ikigega Mpuzamahanga Gitsura Amajyambere na Banki Mpuzamahanga y'Iterambere, bifite ububasha butandukanye nk'uko bwashobanuwe mu masezerano y'inkunga yabanye; yerekeranye n'impano y'inyongera ya miliyoni icyenda z'Amayero (9.000.000 EUR) igenewe umushinga wa kabiri w'iterambere ry'imijyi, yashyiriweho umukono i Kigali mu Rwanda, ku wa 19 Mata 2022</b></p>	<p><b>Seen to be annexed to Presidential Order n° 041/01 of 20/07/2022 ratifying the Grant Agreement between the Republic of Rwanda and the International Development Association acting as administrator of the Africa NDF Climate Change Program Single-Donor Trust Fund and the International Development Association and International Bank for Reconstruction and Development acting in various capacities as stated in the original financing agreements, relating to the additional grant of nine million Euros (EUR 9,000,000) for the second urban development project, signed in Kigali, Rwanda, on 19 April 2022</b></p>	<p><b>Vu pour être annexé à l'Arrêté Présidentiel n° 041/01 du 20/07/2022 ratifiant l'Accord de don entre la République du Rwanda et l'Association Internationale de Développement agissant en tant qu'administrateur du Fonds Fiduciaire Unique du programme sur le changement climatique du NDF en Afrique et l'Association Internationale de Développement et la Banque Internationale pour la Reconstruction et le Développement agissant en diverses capacités comme indiqué dans les accords de financement initiaux, relatif au don additionnel de neuf millions d'euros (9.000.000 EUR) pour le deuxième projet d'aménagement urbain, signé à Kigali, au Rwanda, le 19 avril 2022</b></p>
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Kigali, 20/07/2022

(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><b>ITEKA RYA PEREZIDA N° 042/01 RYO KU WA 20/07/2022 RYEMEZA BURUNDU AMASEZERANO HAGATI YA REPUBULIKA Y'U RWANDA N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE, YEREKERANYE N'IMPANO YA MILIYONI MIRONGO ITANU N'ESHATU N'IBIHUMBI MAGANA INANI Z'AMADETESI (53.800.000 DTS), INGUZANYO YA MILIYARI CUMI NA ZIRINDWI NA MILIYONI MAGANA ATATU NA MIRONGO ITATU N'IMWE N'IBIHUMBI MAGANA INANI Z'AMAYENI Y'UBUYAPANI (17.331.800.000 JPY) N'INGUZANYO YA MILIYONI MIRONGO ITANDATU NA ZIRINDWI Z'AMAYERO (67.000.000 EUR) ZIGENEWE UMUSHINGA WO GUTEZA IMBERE UBUHINZI BUGAMIJE UBUCURUZI NO KUGABANYA IBIBUBANGAMIRA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA, KU WA 02 GICURASI 2022</b></p>	<p><b>PRESIDENTIAL ORDER N° 042/01 OF 20/07/2022 RATIFYING THE FINANCING AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION, RELATING TO THE GRANT OF FIFTY-THREE MILLION EIGHT HUNDRED THOUSAND SPECIAL DRAWING RIGHTS (SDR 53,800,000), THE CREDIT OF SEVENTEEN BILLION THREE HUNDRED AND THIRTY-ONE MILLION EIGHT HUNDRED THOUSAND JAPANESE YENS (JPY 17,331,800,000) AND THE CREDIT OF SIXTY-SEVEN MILLION EUROS (EUR 67,000,000) FOR COMMERCIALIZATION AND DE-RISKING FOR AGRICULTURAL TRANSFORMATION PROJECT, SIGNED IN KIGALI, RWANDA ON 02 MAY 2022</b></p>	<p><b>ARRÊTÉ PRÉSIDENTIEL N° 042/01 DU 20/07/2022 RATIFIANT L'ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT, RELATIF AU DON DE CINQUANTE-TROIS MILLIONS HUIT CENT MILLE DROITS DE TIRAGE SPÉCIAUX (53.800.000 DTS), AU CRÉDIT DE DIX-SEPT MILLIARDS TROIS CENT TRENTE ET UN MILLION HUIT CENT MILLE YENS JAPONAIS (17.331.800.000 JPY) ET AU CRÉDIT DE SOIXANTE-SEPT MILLIONS D'EUROS (67.000.000 EUR) POUR LE PROJET DE COMMERCIALISATION ET DE RÉDUCTION DES RISQUES POUR LA TRANSFORMATION AGRICOLE, SIGNÉ À KIGALI, AU RWANDA, LE 02 MAI 2022</b></p>
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<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, iya 122, iya 167, iya 168, n'iya 176;</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>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>Dushingiye ku Itegeko n° 018/2022 ryo ku wa 29/06/2022 ryemera kwemeza burundu Amasezerano hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere, yerekeranye n'impano ya miliyoni mirongo itanu n'eshatu n'ibihumbi magana inani z'Amadetsi (53.800.000 DTS), inguzanyo ya miliyari cumi na zirindwi na miliyoni magana atatu na mirongo itatu n'imwe n'ibihumbi magana inani z'Amayeni y'Ubuyapani (17.331.800.000 JPY) n'inguzanyo ya miliyoni mirongo itandatu na zirindwi z'Amayero (67.000.000 EUR) zigenewe umushinga wo guteza imbere ubuhinzi bugamije ubucuruzi no kugabanya ibibubangamira, yashyiriweho umukono i Kigali mu Rwanda, ku wa 02 Gicurasi 2022;</p>	<p>Pursuant to Law n° 018/2022 of 29/06/2022 approving the ratification of the Financing Agreement between the Republic of Rwanda and the International Development Association, relating to the grant of fifty-three million eight hundred thousand Special Drawing Rights (SDR 53,800,000), the credit of seventeen billion three hundred and thirty-one million eight hundred thousand Japanese Yens (JPY 17,331,800,000) and the credit of sixty-seven million Euros (EUR 67,000,000) for Commercialization and De-risking for Agricultural Transformation Project, signed in Kigali, Rwanda, on 02 May 2022;</p>	<p>Vu la Loi n° 018/2022 du 29/06/2022 approuvant la ratification de l'Accord de financement entre la République du Rwanda et l'Association Internationale de Développement, relatif au don de cinquante-trois millions huit cent mille Droits de Tirage Spéciaux (53.800.000 DTS), au crédit de dix-sept milliards trois cent trente et un million huit cent mille Yens Japonais (17.331.800.000 JPY) et au crédit de soixante-sept millions d'Euros (67.000.000 EUR) pour le projet de commercialisation et de réduction des risques pour la transformation agricole, signé à Kigali, au Rwanda, le 02 mai 2022 ;</p>
<p>Tumaze kubona Amasezerano hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere, yerekeranye n'impano ya miliyoni mirongo itanu n'eshatu n'ibihumbi magana inani z'Amadetsi (53.800.000 DTS), inguzanyo ya miliyari cumi na zirindwi na miliyoni magana atatu na mirongo itatu n'imwe n'ibihumbi</p>	<p>Considering the Financing Agreement between the Republic of Rwanda and the International Development Association, relating to the grant of fifty-three million eight hundred thousand Special Drawing Rights (SDR 53,800,000), the credit of seventeen billion three hundred and thirty-one million eight hundred thousand Japanese Yens (JPY</p>	<p>Considérant l'Accord de financement entre la République du Rwanda et l'Association Internationale de Développement, relatif au don de cinquante-trois millions huit cent mille Droits de Tirage Spéciaux (53.800.000 DTS), au crédit de dix-sept milliards trois cent trente et un million huit cent mille Yens Japonais (17.331.800.000 JPY) et au crédit de soixante-</p>

<p>magana inani z'Amayeni y'Ubuyapani (17.331.800.000 JPY) n'inguzanyo ya miliyoni mirongo itandatu na zirindwi z'Amayero (67.000.000 EUR) zigenewe umushinga wo guteza imbere ubuhinzi bugamije ubucuruzi no kugabanya ibibubangamira, yashyiriweho umukono i Kigali mu Rwanda, ku wa 02 Gicurasi 2022 ;</p>	<p>17,331,800,000) and the credit of sixty-seven million Euros (EUR 67,000,000) for Commercialization and De-risking for Agricultural Transformation Project, signed in Kigali, Rwanda, on 02 May 2022 ;</p>	<p>sept millions d'Euros (67.000.000 EUR) pour le projet de commercialisation et de réduction des risques pour la transformation agricole, signé à Kigali, au Rwanda, le 02 mai 2022 ;</p>
<p>Bisabwe na Minisitiri w'Imari n'Igenamigambi;</p>	<p>On proposal by the Minister of Finance and Economic Planning;</p>	<p>Sur proposition du Ministre des Finances et de la Planification Économique ;</p>
<p>Inama y'Abaminisitiri imaze kubisuzuma no kubyemeza;</p>	<p>After consideration and approval by the Cabinet meeting;</p>	<p>Après examen et adoption par le Conseil des Ministres ;</p>
<p><b>TWATEGETSE KANDI DUTEGETSE:</b></p>	<p><b>HAVE ORDERED AND ORDER:</b></p>	<p><b>AVONS ARRÊTÉ ET ARRÊTONS :</b></p>
<p><b><u>Ingingo ya mbere: Kwemeza burundu</u></b></p>	<p><b><u>Article One: Ratification</u></b></p>	<p><b><u>Article premier : Ratification</u></b></p>
<p>Amasezerano hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere, yerekeranye n'impano ya miliyoni mirongo itanu n'eshatu n'ibihumbi magana inani z'Amadetsi (53.800.000 DTS), inguzanyo ya miliyari cumi na zirindwi na miliyoni magana atatu na mirongo itatu n'imwe n'ibihumbi magana inani z'Amayeni y'Ubuyapani (17.331.800.000 JPY) n'inguzanyo ya miliyoni mirongo itandatu na zirindwi z'Amayero (67.000.000 EUR)</p>	<p>The Financing Agreement between the Republic of Rwanda and the International Development Association, relating to the grant of fifty-three million eight hundred thousand Special Drawing Rights (SDR 53,800,000), the credit of seventeen billion three hundred and thirty-one million eight hundred thousand Japanese Yens (JPY 17,331,800,000) and the credit of sixty-seven million Euros (EUR 67,000,000) for Commercialization and De-risking for Agricultural Transformation</p>	<p>L'Accord de financement entre la République du Rwanda et l'Association Internationale de Développement, relatif au don de cinquante-trois millions huit cent mille Droits de Tirage Spéciaux (53.800.000 DTS), au crédit de dix-sept milliards trois cent trente et un million huit cent mille Yens Japonais (17.331.800.000 JPY) et au crédit de soixante-sept millions d'Euros (67.000.000 EUR) pour le projet de commercialisation et de réduction des risques pour la transformation agricole, signé à Kigali,</p>

<p>zigenewe umushinga wo guteza imbere ubuhinzi bugamije ubucuruzi no kugabanya ibibubangamira, yashyiriweho umukono i Kigali mu Rwanda, ku wa 02 Gicurasi 2022, ari ku mugereka w'iri teka, yemejwe burundu kandi atangiye gukurikizwa uko yakabaye.</p> <p><b><u>Ingingo ya 2: Abashinzwe gushyira mu bikorwa iri teka</u></b></p> <p>Minisitiri w'Intebe, Minisitiri w'Imari n'Igenamigambi, Minisitiri w'Ububanyi n'Amahanga n'Ubutwererane na Minisitiri w'Ubuhanzi n'Ubworozi bashinzwe gushyira mu bikorwa iri teka.</p> <p><b><u>Ingingo ya 3: Igihe iri teka ritangirira gukurikizwa</u></b></p> <p>Iri teka ritangira gukurikizwa ku munsu ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.</p>	<p>Project, signed in Kigali, Rwanda, on 02 May 2022, annexed to this Order, is ratified and becomes fully effective.</p> <p><b><u>Article 2: Authorities responsible for the implementation of this Order</u></b></p> <p>The Prime Minister, the Minister of Finance and Economic Planning, the Minister of Foreign Affairs and International Cooperation, and the Minister of Agriculture and Animal Resources are entrusted with the implementation of this Order.</p> <p><b><u>Article 3: Commencement</u></b></p> <p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p>au Rwanda, le 02 mai 2022, annexé au présent arrêté, est ratifié et sort son plein et entier effet.</p> <p><b><u>Article 2 : Autorités chargées de l'exécution du présent arrêté</u></b></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 l'Agriculture et des Ressources Animales sont chargés de l'exécution du présent arrêté.</p> <p><b><u>Article 3 : Entrée en vigueur</u></b></p> <p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>
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Kigali, 20/07/2022

(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° 042/01 RYO KU WA 20/07/2022 RYEMEZA BURUNDU AMASEZERANO HAGATI YA REPUBULIKA Y'U RWANDA N'IKIGEGA MPUZAMAHANGA GITSURA AMAJYAMBERE, YEREKERANYE N'IMPANO YA MILIYONI MIRONGO ITANU N'ESHATU N'IBIHUMBI MAGANA INANI Z'AMADETESI (53.800.000 DTS), INGUZANYO YA MILIYARI CUMI NA ZIRINDWI NA MILIYONI MAGANA ATATU NA MIRONGO ITATU N'IMWE N'IBIHUMBI MAGANA INANI Z'AMAYENI Y'UBUYAPANI (17.331.800.000 JPY) N'INGUZANYO YA MILIYONI MIRONGO ITANDATU NA ZIRINDWI Z'AMAYERO (67.000.000 EUR) ZIGENEWE UMUSHINGA WO GUTEZA IMBERE UBUHINZI BUGAMIJE UBUCURUZI NO KUGABANYA IBIBUBANGAMIRA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA, KU WA 02 GICURASI 2022</p>	<p>ANNEX TO PRESIDENTIAL ORDER N° 042/01 OF 20/07/2022 RATIFYING THE FINANCING AGREEMENT BETWEEN THE REPUBLIC OF RWANDA AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION, RELATING TO THE GRANT OF FIFTY-THREE MILLION EIGHT HUNDRED THOUSAND SPECIAL DRAWING RIGHTS (SDR 53,800,000), THE CREDIT OF SEVENTEEN BILLION THREE HUNDRED AND THIRTY-ONE MILLION EIGHT HUNDRED THOUSAND JAPANESE YENS (JPY 17,331,800,000) AND THE CREDIT OF SIXTY-SEVEN MILLION EUROS (EUR 67,000,000) FOR COMMERCIALIZATION AND DE-RISKING FOR AGRICULTURAL TRANSFORMATION PROJECT, SIGNED IN KIGALI, RWANDA ON 02 MAY 2022</p>	<p>ANNEXE À L'ARRÊTÉ PRÉSIDENTIEL N° 042/01 DU 20/07/2022 RATIFIANT L'ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET L'ASSOCIATION INTERNATIONALE DE DÉVELOPPEMENT, RELATIF AU DON DE CINQUANTE-TROIS MILLIONS HUIT CENT MILLE DROITS DE TIRAGE SPÉCIAUX (53.800.000 DTS), AU CRÉDIT DE DIX-SEPT MILLIARDS TROIS CENT TRENTE ET UN MILLION HUIT CENT MILLE YENS JAPONAIS (17.331.800.000 JPY) ET AU CRÉDIT DE SOIXANTE-SEPT MILLIONS D'EUROS (67.000.000 EUR) POUR LE PROJET DE COMMERCIALISATION ET DE RÉDUCTION DES RISQUES POUR LA TRANSFORMATION AGRICOLE, SIGNÉ À KIGALI, AU RWANDA, LE 02 MAI 2022</p>
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**CREDIT A (Non-Concessional) NUMBER 7084-RW**  
**CREDIT B (Concessional) NUMBER 7085-RW**  
**GRANT NUMBER E017-RW**

# **Financing Agreement**

**(Commercialization and De-Risking for Agricultural Transformation Project)**

**between**

**REPUBLIC OF RWANDA**

**and**

**INTERNATIONAL DEVELOPMENT ASSOCIATION**

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**CREDIT A (Non-Concessional) NUMBER 7084-RW**  
**CREDIT B (Concessional) NUMBER 7085-RW**  
**GRANT NUMBER E017-RW**

**FINANCING AGREEMENT**

AGREEMENT dated as of the Signature Date between REPUBLIC OF RWANDA (“Recipient”) and INTERNATIONAL DEVELOPMENT ASSOCIATION (“Association”). 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 and a grant, as such amount may be converted from time to time through a Currency Conversion (“Financing”), which includes:
  - (a) a credit, which is deemed as Non-concessional Financing for purposes of the General Conditions, in the amount of seventeen billion three hundred and thirty-one million eight hundred thousand Yens (JPY17,331,800,000) (“Credit A”);
  - (b) a credit, which is deemed as Concessional Financing for purposes of the General Conditions, in the amount of sixty-seven million Euros (€ 67,000,000) (“Credit B”); and
  - (c) a grant, which is deemed as Concessional Financing for purposes of the General Conditions, in the amount of fifty-three million eight hundred thousand Special Drawing Rights (SDR53,800,000) (“Grant”).

To assist in financing the project described in Schedule 1 to this Agreement (“Project”).

- 2.02. The Recipient may withdraw the proceeds of the Financing in accordance with Section III of Schedule 2 to this Agreement.
- 2.03. For Credit A, the Front-end Fee is one quarter of one percent ( $\frac{1}{4}$  of 1%) of the Credit A amount.

- 2.04. (a) For Credit A, the Commitment Charge is one-quarter of one percent ( $\frac{1}{4}$  of 1%) per annum on the Unwithdrawn Credit Balance of Credit A; and
- (b) for Credit B and the Grant, the Maximum Commitment Charge Rate is one-half of one percent ( $\frac{1}{2}$  of 1%) per annum on the Unwithdrawn Financing Balance of Credit B.
- 2.05. The Service Charge applicable to Credit B, is the greater of: (a) the sum of three-fourths of one percent ( $\frac{3}{4}$  of 1%) per annum plus the Basis Adjustment to the Service Charge; and (b) three-fourths of one percent ( $\frac{3}{4}$  of 1%) per annum; on the Withdrawn Credit Balance of Credit B.
- 2.06 (a) The Interest Charge applicable to Credit A 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.
- (b) The Interest Charge applicable to Credit B is the greater of: (a) the sum of one and a quarter percent (1.25%) per annum plus the Basis Adjustment to the Interest Charge; and (b) zero percent (0%) per annum; on the Withdrawn Credit Balance of Credit B.
- 2.07. The Payment Dates are March 1 and September 1 in each year.
- 2.08. The principal amount of Credit A and Credit B shall be repaid in accordance with Schedule 3 to this Agreement.
- 2.09. (a) For Credit A, the Payment Currency is Yen.
- (b) For Credit B, the Payment Currency is Euro.
- (c) For the Grant, the Payment Currency is Dollar.



### **ARTICLE III — PROJECT**

- 3.01. The Recipient declares its commitment to the objectives of the Project. To this end, the Recipient shall: (a) implement Part 4 of the Project in accordance with the provisions of Article V of the General Conditions and Schedule 2 to this Agreement; and (b) cause (i) Parts 1, 2.2 and 3.(1) of the Project (collectively “RAB Respective Part of the Project”) to be carried out by Rwanda Agriculture and Animal Resources Development Board; and (ii) Parts 2.1 and 3.(2) of the Project (collectively “BRD Respective Part of the Project”) to be carried out by the Development Bank of Rwanda, all in accordance with the provisions of Article V of the General Conditions, Schedule 2 to this Agreement and their respective Project Agreement.

### **ARTICLE IV — REMEDIES OF THE ASSOCIATION**

- 4.01. The Additional Events of Suspension consist of the following:
- (a) the RAB Legislation has been amended, suspended, abrogated, repealed or waived so as to affect materially and adversely the ability of the Project Implementing Entity to perform any of its obligations under its 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 the Project Implementing Entity to perform any of its obligations under its Project Agreement.
- 4.02. The Additional Events of Acceleration consist of the following, namely, that any of the events 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 Condition of Effectiveness consists of the following, namely, that the Administrative, Financial and Accounting Procedure Manual has been adopted by the Recipient in accordance with Section I.E of Schedule 2 to this Agreement, BRD in accordance with Section I.B.1(a) of the Schedule to the BRD Project Agreement and by RAB in accordance with Section I.B.1(a) of the Schedule to the RAB 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	info@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**

**Name:** Dr. Uzziel Ndagijimana

**Title:** Minister of Finance and Economic Planning

**Date:** 02-May-2022

**INTERNATIONAL DEVELOPMENT ASSOCIATION**

**By**

*Rolande Pryce*

**Authorized Representative**

Rolande Pryce

**Name:**

**Title:** Country Manager

**Date:** 29-Apr-2022

## **SCHEDULE 1**

### **Project Description**

The objectives of the Project are to increase the use of irrigation and commercialization among producers and agribusiness firms in supported value chains and to increase access to agriculture finance.

The Project consists of the following parts:

#### ***Part 1: Value Chain and Infrastructure Development***

- 1.1** Supporting irrigation rehabilitation and development through: (a) the rehabilitation and improvement of existing large- and small- scale irrigation systems and development of new ones, in line with climate-resilient standards, including pre-feasibility and feasibility studies, preparation of detailed designs, construction supervision and quality assurances, construction of irrigation water abstraction, delivery, distribution, and drainage structures; and (b) technical assistance to establish, organize and strengthen irrigation water user associations and to incentivize farmers to adopt energy-saving technologies for water management.
- 1.2** Carrying out land husbandry and climate-smart agronomic measures and surveys for soil conservation and management.
- 1.3** Supporting innovation and services for agri-business value chain development, by:
  - (a) supporting investments to facilitate access to production and agribusiness assets, the development of technology and the increase of capacity in the public seed system that underpins the private seeds supply chains;
  - (b) providing services and technical assistance to commercial producers and agribusinesses for capacity improvement to meet sanitary and phytosanitary and other quality requirements, to develop quality and bankable business plans, to improve post harvesting handling, processing, and marketing; and to market production and improve produce aggregation models for cooperatives; and
  - (c) promoting women and youth engagement in agriculture to enhance innovative technology in production and commercialization of different value chains; including setting up, capitalizing and operationalizing a fund (Innovation Challenge Fund) to contribute to the financing of testing or scaling up ideas, developed by young value chain actors and service providers benefiting actors of the agri-food value chain.



***Part 2: Agricultural Finance and Insurance***

Expanding the supply of affordable financial services, by:

- 2.1 Scaling up agricultural finance, through: (a) the extension of a line of credit for agriculture and livestock production and post-harvest finance; and (b) the development of the institutional capacity of participating financial institutions in agriculture and livestock production and post-harvest financing to deliver financial services at affordable costs, including the design of new products, the digitalization of financial services and the improvement of financial literacy and risk management.
- 2.2 Strengthening agricultural insurance, through: (a) institutional strengthening; development and delivery of cost effective agricultural/livestock insurance products; improvement of data collection, storage and availability for agriculture insurance use; and development of reinsurance; (b) premia co-financing, including subsidies and outreach to farmers; (c) development and provision of training of public and private insurance actors and outreach activities; and (d) establishment of a digital platform linking producers, insurance and financial services and development of fintech solutions.

***Part 3: Project Management***

Supporting the management of the Project by: (1) RAB; and (2) BRD, including in each case with respect to procurement and financial management; environmental and social safeguards implementation and compliance; monitoring and evaluation; communication and knowledge management, as well as providing support related to policy, regulatory and technical aspects relevant to the Project and the achievement of its objectives.

***Part 4: Contingency Emergency Response Component***

Providing immediate response to an Eligible Emergency, as needed.

## **SCHEDULE 2**

### **Project Execution**

#### **Section I. Implementation Arrangements**

##### **A. Institutional Arrangements.**

##### **1. Project Steering Committee (PSC)**

(a) The Recipient shall, no later than three (3) months after the Effective Date, establish and thereafter maintain throughout the period of implementation of the Project, a committee (the "Project Steering Committee" or "PSC") with adequate resources, composition and hierarchic level of membership, in the views of the Association, for the purpose of, among other things, providing strategic guidance for the implementation of the Project, and approving Annual Work Plans and Budgets and Project Reports.

(b) Without limitation to the provisions of Section I.A.1(a) of this Schedule, the PSC shall be chaired by MINAGRI and co-chaired by MINECOFIN and include representatives of the ministries and agencies involved in the implementation of the Project, as well as private sector and other stakeholders' representatives. The PSC shall be supported by the RAB- SPIU acting as the Secretariat of the PSC.

##### **2. Rwanda Agriculture and Animal Resources Development Board (RAB)**

(a) The Recipient shall designate and charge Rwanda Agriculture and Animal Resources Development Board with overall Project coordination responsibility.

(b) Implementation of the RAB Part of the Project.

Without limitation to the provisions of Section 1.A.2 (a) of this Schedule, the Recipient shall cause RAB to implement its Respective Part of the Project.

##### **3. Development Bank of Rwanda**

Without limitation to the provisions of Section 1.A.2 (a) of this Schedule, the Recipient shall cause the Development Bank of Rwanda to implement its Respective Part of the Project.

##### **B. Subsidiary Agreements.**

1. (a) To facilitate the carrying out of the RAB Part of the Project, the Recipient shall make part of the proceeds of the Financing allocated from time to time to Categories (1), (2) and (3) of the Disbursement Table available to the RAB under a subsidiary agreement between the Recipient and RAB

(the “RAB Subsidiary Agreement”), under terms and conditions approved by the Association.

- (b) To facilitate the carrying out of BRD Part of the Project, the Recipient shall make part of the proceeds of the Financing allocated from time to time to Categories (4) and (5) of the Disbursement Table available to the BRD under a subsidiary agreement between the Recipient and BRD (the “BRD Subsidiary Agreement”), under terms and conditions approved by the Association.

2. The Subsidiary Agreements shall include the following provisions:

- (a) the financial terms and maturity of the credit made available under the Subsidiary Agreement (“Subsidiary Credit”) shall be determined in accordance with the provisions of the Administrative, Financial and Accounting Procedure Manual, taking into account the concessionality of the resource mobilized by the Recipient and the need for any mark-up over the cost of the resource to be reasonable, in order to be acceptable to the Association;
- (b) the obligation of each Project Implementing Entity to comply with all its obligations under its Project Agreement; and
- (c) the right of the Recipient to suspend the disbursement of funds of the Subsidiary Credit, to cancel all or a portion of the funds of the Subsidiary Credit and to seek reimbursement of funds of the Subsidiary Credit disbursed to the Project Implementing Entity when the Recipient’s right to obtain a disbursement of the corresponding funds of the Financing is suspended, or all or a corresponding portion of the funds of Financing is cancelled or its obligation to repay corresponding funds of the Financing disbursed is triggered under this Agreement.

3. The Recipient shall exercise its rights under each of the Subsidiary Agreements in such manner as to protect the interests of the Recipient and the Association and to accomplish the purposes of the Credit. 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.

**C. Contingent Emergency Response**

- 1. In order to ensure the proper implementation of contingent emergency response activities under Part 4 of the Project (“Contingent Emergency Response Part”), the Recipient shall ensure that:

- (a) a manual (“CERC Manual”) is prepared and adopted in form and substance acceptable to the Association, which shall set forth detailed implementation arrangements for the Contingent Emergency Response Part, including: (i) any structures or institutional arrangements for coordinating and implementing the Contingent Emergency Response Part; (ii) specific activities which may be included in the Contingent Emergency Response Part, Eligible Expenditures required therefor (“Emergency Expenditures”), and any procedures for such inclusion; (iii) financial management arrangements for the Contingent Emergency Response Part; (iv) procurement methods and procedures for the Contingent Emergency Response Part; (v) documentation required for withdrawals of Financing amounts to finance Emergency Expenditures; (vi) a description of the environmental and social assessment and management arrangements for the Contingent Emergency Response Part; and (vii) a template Emergency Action Plan;
  - (b) the Emergency Action Plan is prepared and adopted in form and substance acceptable to the Association;
  - (c) the Contingency Emergency Response Part is carried out in accordance with the CERC Manual and the Emergency Action Plan; provided, however, that in the event of any inconsistency between the provisions of the CERC Manual or the Emergency Action Plan and this Agreement, the provisions of this Agreement shall prevail; and
  - (d) neither the CERC Manual or the Emergency Action Plan is amended, suspended, abrogated, repealed or waived without the prior written approval by the Association.
- 2. The Recipient shall ensure that the structures and arrangements referred to in the CERC Manual are maintained throughout the implementation of the Contingent Emergency Response Part, with adequate staff and resources satisfactory to Association.
- 3. The Recipient shall ensure that:
  - (a) the environmental and social instruments required for the Contingent Emergency Response Part are prepared, disclosed and adopted in accordance with the CERC Manual and the ESCP, and in form and substance acceptable to the Association; and
  - (b) the Contingent Emergency Response Part is carried out in accordance with the environmental and social instruments in a manner acceptable to the Association.



4. Activities under the Contingency Emergency Response Part shall be undertaken only after an Eligible Crisis or Emergency has occurred.

**D. 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 considered 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 the 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.

**E. Project Implementation Manual**

- 1. The Recipient shall maintain throughout the implementation of the Project its manual of administrative, financial and accounting procedures for the implementation of the Project (the “Administrative, Financial and Accounting Procedure Manual”), in form and substance acceptable to the Association.
- 2. Without limitation to the generality of Section I.E.1 of this Schedule, the Administrative, Financial and Accounting Procedure Manual shall set forth the rules, methods, guidelines and procedures for the carrying out of the Project, including, among other things on: financial management, including the detailed

policies and procedures for the Project; procurement management; institutional administration, coordination, and day-to-day execution of Project activities, with the respective roles and responsibilities of each of the Project implementing Entities; monitoring and evaluation; reporting; information and communication on Project activities. The Administrative, Financial and Accounting Procedure Manual shall constitute the main part of the Project Implementation Manual, and be supplemented by the Innovation Challenge Fund Manual, the Matching Grant Manual and the Line of Credit Manual which shall be parts of the Project Implementation Manual when they become due under the RAB Project Agreement or the BRD Project Agreement even if they take the form of separate manuals.

3. The Recipient shall carry out its Respective Part of the Project, and cause each of the Project Implementing entities to carry out its Respective Part of the Project, in accordance with the Project Implementation Manual.
4. In case of any conflict between the provisions of the Project Implementation Manual and the provisions of this Agreement or the Project Agreements, the provisions of this Agreement and the Project Agreements shall prevail and, except as the Association shall otherwise agree, neither the Recipient nor the Project Implementing Entities shall amend, abrogate or waive the Project Implementation Manual, nor any of its sub-parts or provisions.

## **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.

## **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 finance Eligible Expenditures, in the amount allocated and, if applicable, up to the percentage set forth against each Category in the following table:

<b>Category</b>	<b>Amount of the Credit A Allocated (expressed in Yen)</b>	<b>Amount of the Credit B Allocated (expressed in EUR)</b>	<b>Amount of the Grant Allocated (expressed in SDR)</b>	<b>Percentage of Expenditures to be Financed (inclusive of Taxes) From Credit A/ Credit B/and Grant</b>
(1) Goods, works, non-consulting services, consulting services, Training Costs and Incremental Operating Costs for the Parts 1, 2.2 and 3.1 of the Project, but expressly excluding (i) land expenditures, (including compensation for land acquisition related to the implementation of a resettlement instrument), or cash compensation and other assistance paid in cash for involuntary resettlement, (ii) Matching Grants, and (iii) Capitalization of fund	12,889,050,000	49,800,000	40,000,000	50/25/25%
(2) Matching Grants under Part 1.3(a) of the Project	953,250,000	3,650,000	2,950,000	50/25/25% of amounts disbursed
(3) Capitalization of fund (Innovation Challenge Fund) under Part 1.3(c) of the Project	132,900,000	550,000	450,000	50/25/25%
(4) Goods, works, non-consulting services, consulting services, Training Costs and Incremental Operating Costs for Parts 2.1(b) and 3.2 of the Project	179,100,000	700,000	550,000	50/25/25%



(5) Line of Credit under Part 2.1(a) of the Project	866,600,000	3,350,000	2,680,000	50/25/25% of amounts disbursed
(6) Emergency Expenditures under Part 4 of the Project	0	0	0	100%
(7) Unallocated	2,310,900,000	8,950,000	7,170,000	
<b>TOTAL AMOUNT</b>	17,331,800,000	67,000,000	53,800,000	

**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; or
  - (b) Under the Categories listed below until the Association has notified the Recipient that it has accepted the evidence provided to document the satisfaction of the corresponding condition as acceptable to the Association in form and in substance and complete, and has declared the funds allocated to such Category available for a first disbursement by the Recipient:
    - (i) Under Category (1), unless and until: (A) the RAB Subsidiary Agreement has been duly executed and delivered in accordance with Section I.B.1(a) and I.B.2 of Schedule 2 to this Agreement and the Association has received a legal opinion satisfactory to the Association confirming on behalf of the Recipient and the Project Implementing Entity that the RAB Subsidiary Agreement has been duly authorized by, and executed and delivered on behalf of, such party, and is legally binding upon such party in accordance with its terms; (B) the pesticide management plan has been adopted, consulted upon and disclosed all in form, manner and substance consistent with the requirements stated or referred to in the ESCP and acceptable to the Association; and (C) the master emergency response plan has been adopted and disclosed, all in form, manner and substance consistent with the requirements stated or referred to in the ESCP and acceptable to the Association.
    - (ii) Under Category (2), unless and until: (A) the RAB Subsidiary Agreement has been duly executed and delivered in accordance

with Section I.B.1(a) and I.B.2 of Schedule 2 to this Agreement and the Association has received a legal opinion satisfactory to the Association confirming on behalf of the Recipient and the Project Implementing Entity that the RAB Subsidiary Agreement has been duly authorized by, and executed and delivered on behalf of, such party, and is legally binding upon such party in accordance with its terms; (B) the pesticide management plan has been adopted, consulted upon and disclosed all in form, manner and substance consistent with the requirements stated or referred to in the ESCP and acceptable to the Association; and (C) the Matching Grant Manual has been adopted in accordance with the provisions of Section I.B.3(a) of the Schedule to the RAB Project Agreement.

- (iii) Under Category (3), unless and until (A) the RAB Subsidiary Agreement has been duly executed and delivered in accordance with Section I.B.1(a) and I.B.2 of Schedule 2 to this Agreement and the Association has received a legal opinion satisfactory to the Association confirming on behalf of the Recipient and the Project Implementing Entity that the RAB Subsidiary Agreement has been duly authorized by, and executed and delivered on behalf of, such party, and is legally binding upon such party in accordance with its terms; (B) the pesticide management plan has been adopted, consulted upon and disclosed all in form, manner and substance consistent with the requirements stated or referred to in the ESCP and acceptable to the Association; and (C) the Innovation Challenge Fund Manual has been adopted in accordance with the provisions of Section I.B.4(a) of the Schedule to the RAB Project Agreement.
- (iv) Under Category (4), unless and until: (A) the BRD Subsidiary Agreement has been duly executed and delivered in accordance with Section I.B.1(a) and I.B.2 of Schedule 2 to this Agreement and the Association has received a legal opinion satisfactory to the Association confirming on behalf of the Recipient and the Project Implementing Entity that the RAB Subsidiary Agreement has been duly authorized by, and executed and delivered on behalf of, such party, and is legally binding upon such party in accordance with its terms.
- (v) Under Category (5), unless and until: (A) the BRD Subsidiary Agreement has been duly executed and delivered in accordance with Section I.B.1(a) and I.B.2 of Schedule 2 to this Agreement and the Association has received a legal opinion satisfactory to the Association confirming on behalf of the Recipient and the Project Implementing Entity that the RAB Subsidiary Agreement has

been duly authorized by, and executed and delivered on behalf of, such party, and is legally binding upon such party in accordance with its terms; and (B) the Line of Credit Manual has been adopted by BRD in accordance with the provisions of Section I.B.3(a)(i) of the Schedule to the BRD Project Agreement;

- (vi) under Category (6) for Emergency Expenditures, unless and until all of the following conditions have been met in respect of said expenditures:

(A) (AA) the Recipient has determined that an Eligible Crisis or Emergency has occurred, and has furnished to the Association a request to withdraw Financing amounts under Category (6); and (BB) the Association has agreed with such determination, accepted said request and notified the Recipient thereof; and

(B) the Recipient has adopted the CERC Manual and Emergency Action Plan, in form and substance acceptable to the Association; and

- (vii) under Category (7), unless and until all of the following conditions have been met in a manner acceptable to the Association and further described in the Line of Credit Manual: (A) the percentage of the funds originally allocated to Category (5) which have been disbursed or committed to Eligible Expenditures exceeds the percentage specified for this purpose in the Line of Credit Manual; (b) BRD has demonstrated that the implementation of Part 2.1(a) of the Project has been successful; and (C) BRD has demonstrated through a market assessment that there is a sufficient market to support the scaling up of Part 2.1(a) of the Project.

- 2. The Closing Date is April 30, 2027.

#### **Section IV. Other Undertakings**

- A.** Without limitation to Section 5.12 (Disputed Area) of the General Conditions, the Recipient shall not, and shall ensure that neither of the Project Implementing Entities shall, allocate any amount of the Financing to activities located in the area known as *Sabanegwa*, or any other location which would have otherwise triggered the application of the Association Policy OP/BP 7.60 (Projects in Disputed Areas).

### **SCHEDULE 3**

#### **A. Repayment Schedule applicable to Credit A**

##### **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”).

<b>Principal Payment Date</b>	<b>Installment Share</b>
On each March 1 and September 1 Beginning September 1, 2027 through September 1, 2056	1.67%
On March 1, 2057	1.47%

#### **B. Repayment Schedule applicable to Credit B**

<b>Date Payment Due</b>	<b>Principal Amount of the Credit repayable (expressed as a percentage)*</b>
On each March 1 and September 1, commencing September 1, 2028, to and including March 1, 2060	<b>1.5625%</b>

\* The percentages represent the percentage of the principal amount of the Credit to be repaid, except as the Association may otherwise specify pursuant to Section 3.05 (b) of the General Conditions



## **APPENDIX**

### **Section I. Definitions**

1. “Administrative, Financial and Accounting Procedure Manual” means the manual describing the administrative, financial and accounting procedures applicable to the Project, to be adopted in accordance with Section 5.01 of this Agreement.
2. “Annual Work Plans and Budgets” means an annual work plan and corresponding budget with sources of financing and other information on the readiness of the activities included in the plan, prepared or to be prepared and consolidated periodically in accordance with Section I.B.2 of the Schedule to the RAB Project Agreement and Section I.B.2 of the Schedule to the BRD Project Agreement.
3. “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.
4. “Basis Adjustment to the Interest Charge” means, for the purpose of Credit B, the Association’s standard basis adjustment to the Interest Charge for credits in the currency of denomination of the Credit, in effect at 12:01 a.m. Washington, D.C. time, on the date on which the Credit is approved by the Executive Directors of the Association, and expressed either as a positive or negative percentage per annum.
5. “Basis Adjustment to the Service Charge” means, for the purpose of Credit B, the Association’s standard basis adjustment to the Service Charge for credits in the currency of denomination of the Credit, in effect at 12:01 a.m. Washington, D.C. time, on the date on which the Credit is approved by the Executive Directors of the Association, and expressed either as a positive or negative percentage per annum.
6. “BDF” means the Business Development Fund, established as a wholly owned subsidiary of BRD, with the objective of assisting SMEs to access finance, particularly those without sufficient collateral to obtain credit from traditional financial institutions at reasonable rates.
7. “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 as may have been updated from time to time until the Signature Date, as may have been updated from time to time until the Signature Date, and any relevant legislation of the Recipient that regulates the operations of BRD.
8. “BRD Part of the Project” means, collectively, Parts 2.1 and 3.2 of Project.

9. “BRD Project Agreement” means the Project Agreement between the Association and BRD for the implementation of its Respective Part of the Project.
10. “BRD-SPIU” means the Single Project Implementation Unit, composed of key staff for the coordination of various projects, including staff responsible for procurement, financial management, social safeguards, environmental matters, which is responsible for the coordination of the implementation of activities financed by donors including the Association.
11. “BRD Subsidiary Agreement” means the Subsidiary Agreement entered into between the Recipient and BRD in accordance with the provisions of Section I.B.1(b) of Schedule 2 to this Agreement and pursuant to Section 5.01 of this Agreement.
12. “Category” means a category set forth in the Disbursement Table.
13. “Contingent Emergency Response Part” means Part 4 of the Project.
14. “CERC Manual” means the Contingent Emergency Response Component Manual to be entered into for the implementation of the Contingent Emergency Response Part, pursuant to Section III.B1(b)(v) of Schedule 2 to this Agreement and in accordance with the provisions of Section I.C.1(a) of Schedule 2 to this Agreement.
15. “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.
16. “Disbursement Table” means the table set forth in Section III.A of Schedule 2 to this Agreement.
17. “Eligible Crisis or Emergency” means an event that has caused, or is likely to imminently cause, a major adverse economic and/or social impact to the Recipient, associated with a natural or man-made crisis or disaster.
18. “Emergency Action Plan” means the plan referred to in Section I.C.1(b) of Schedule 2, detailing the activities, budget, implementation plan, and monitoring and evaluation arrangements, to respond to the Eligible Crisis or Emergency.
19. “Emergency Expenditures” means any of the eligible expenditures set forth in the CERC Manual incurred or to be incurred in accordance with the provision of Section I.C.1(a) of Schedule 2 to this Agreement and required for the Contingent Emergency Response Part.
20. “Environmental and Social Commitment Plan” or “ESCP” means the environmental and social commitment plan for the Project, dated March 14, 2022,

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.

21. “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.
22. “Financing and Service Agreement” means the agreement to be entered into or entered into between RAB and BDF in accordance with Section I.A.2(a) and (b) of the Schedule to the RAB Project Agreement.
23. “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).
24. “Incremental Operating Costs” means the incremental expenses incurred on account of Project implementation 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, but excluding the salaries, meeting allowances, other sitting allowances, salary top ups and any honorarium of the Recipient’s or any of the Project Implementing Entities’ civil servants.
25. “Innovation Challenge Beneficiary” means a beneficiary which meets the eligibility criteria listed in the Innovation Challenge Fund Manual with which RAB intends to or has entered into a Innovation Challenge Grant Agreement.

26. “Innovation Challenge Grant Agreement” means an agreement entered or to be entered into between the BDF and an Innovation Challenge Beneficiary for the extension of Innovation Challenge Grant, in accordance with Section I.B.4(c) of the Schedule to the RAB Project Agreement.
27. “Innovation Challenge Sub-project” means the sub-project of an Innovation Challenge Beneficiary which meet the eligibility criteria listed in the in the Innovation Challenge Fund Manual.
28. “Innovation Challenge Fund Manual” means the manual prepared by RAB for the implementation of Part 1.3(d) of the Project in accordance with Section I.B.4(a) of the Schedule to the RAB Project Agreement pursuant to Section III.B.1(b)(ii) of Schedule 2 to this Agreement.
29. “Line of Credit Manual” means the manual prepared by BRD for the implementation of Part 2.1(a) of the Project in accordance with Section I.B.3(a) of the Schedule to the BRD Project Agreement pursuant to Section III.B.1(b)(iii)(B) of Schedule 2 to this Agreement.
30. “Matching Grant” means a financing which meets the terms and conditions set out in the Matching Grant Manual, extended or to be extended by RAB for the financing of a Matching Grant Sub-project in accordance with Section I.B.3(b) of the Schedule to the RAB Project Agreement.
31. “Matching Grant Beneficiary” means a beneficiary which meets the eligibility criteria listed in the Matching Grant Manual with which RAB intends to or has entered into a Matching Grant Agreement.
32. “Matching Grant Agreement” means an agreement entered or to be entered into between the BDF and a Matching Grant Beneficiary for the extension of a Matching Grant, in accordance with Section I.B.3(c) of the Schedule to the RAB Project Agreement.
33. “Matching Grant Manual” means the manual prepared by RAB for the implementation of Part 1.3(c) of the Project in accordance with Section I.B.3(a) of the Schedule to the RAB Project Agreement pursuant to Section III.B.1(b)(i) of Schedule 2 to this Agreement.
34. “Matching Grant Sub-project” means the sub-project of a Matching Grant Beneficiary which meet the eligibility criteria listed in the in the Matching Grant Manual.
35. “MINAGRI” means the Recipient’s ministry in charge of agriculture or any successor thereto.



36. “MINECOFIN” the Recipient’s ministry in charge of finance or any successor thereto.
37. “Participation Agreement” means an agreement entered or to be entered into between the BRD and a Participating Financial Institution for the extension of a line of credit, in accordance with Section I.B.3(c) of the Schedule to the BRD Project Agreement.
38. “Participating Financial Institution” is a financial institution which meets the requirements set out in the Line of Credit Manual, for the purpose of entering into a Participation Agreement, and with which BRD intends to or has entered into a Participation Agreement.
39. “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.
40. “Project Agreement” may refer, individually to the RAB Project Agreement or the BRD Project Agreement, as the context may require.
41. “Project Implementation Manual” means, collectively, the various parts of the manual or the set of manuals for the implementation of the Project, to be prepared and adopted in accordance with the provisions of Section I.E of Schedule 2 to this Agreement, Section I.B.1 of the Schedule to the RAB Project Agreement and Section I.B.1 of the Schedule to the BRD Project Agreement, as such manual may be amended from time to time in accordance with Section I.E.4 of Schedule 2 to this Agreement, Section I.B.4 of the Schedule to the RAB Project Agreement and Section I.B.4 of the Schedule to the BRD Project Agreement.
42. “Project Implementing Entity” means, individually, RAB or BRD, as the context may require; and “Project Implementing Entities” means, collectively, RAB and BRD.
43. “Project Steering Committee” or “PSC” means the committee to be established by the Recipient in accordance with the provisions of Section I.A.1 of Schedule 2 to this Agreement.
44. “RAB Legislation” means Law N° 14/2017 of 14/04/2017 establishing Rwanda Agriculture and Animal Resources Development Board (RAB) and its implementation regulations.
45. “RAB Part of the Project” means, collectively, Parts 1, 2.2 and 3.1 of the Project.
46. “RAB Project Agreement” means the Project Agreement between the Association and RAB for the implementation of its Respective Part of the Project.

47. “RAB- SPIU” means the Single Project Implementation Unit, located under the RAB’s Office of the Director General and composed of key staff for the coordination of various projects, including staff responsible for procurement, financial management, social safeguards, environmental matters, which is responsible for the coordination of the implementation of activities financed by donors including the Association.
48. “RAB Subsidiary Agreement” means the Subsidiary Agreement entered into between the Recipient and RAB in accordance with Section I.B.1(a) of Schedule 2 to this Agreement.
49. “Respective Part of the Project” means RAB Part of the Project or BRD Part of the Project, as the context may require.
50. “Rwanda Agriculture and Animal Resources Development Board” or “RAB” means the autonomous body established by LAW N°38/2010 OF 25/11/2010 and currently governed by Law N° 14/2017 of 14/04/2017 establishing Rwanda Agriculture and Animal Resources Development Board (RAB).
51. “Rwanda Francs” means the currency having legal tender on the territory of the Recipient.
52. “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.
53. “Subsidiary Agreement” means, individually, the RAB Subsidiary Agreement or the BRD Subsidiary Agreement, as the context requires; and “Subsidiary Agreements” means, collectively, the RAB Subsidiary Agreement and the BRD Subsidiary Agreement.
54. “Subsidiary Credit” means the financing granted under a Subsidiary Agreement, funded out of all or part of the funds of the Credit.
55. “Training” means the costs associated with training, workshops and study tours provided under the Project, based on the Annual Work Plan and Budget consisting of reasonable expenditures (other than expenditures for consultants’ services) for:  
(i) travel, room, board and *per diem* expenditures incurred by trainers and trainees in connection with their training and by non-consultant training facilitators;  
(ii) course fees; (iii) training facility rentals; and (iv) training material preparation, acquisition, reproduction and distribution expenses.

## **Section II. Modifications to the General Conditions**

The General Conditions are hereby modified as follows:

Definition 72 of the Appendix to the General Condition containing definition of the terms “Legal Agreements” is modified as follows:

“72. “Legal Agreement” means the Financing Agreement, the Project Agreement, or the Subsidiary Agreement, except for the purpose of Section 10.01 (Conditions of Effectiveness) where “Legal Agreement” means the Financing Agreement or the Project Agreement. “Legal Agreements” means collectively, all of such agreements.”

<p><b>Bibonywe kugira ngo bishyirwe ku mugereka w'Iteka rya Perezida n° 042/01 ryo ku wa 20/07/2022 ryemeza burundu Amasezerano hagati ya Repubulika y'u Rwanda n'Ikigega Mpuzamahanga gitsura Amajyambere, yerekeranye n'impano ya miliyoni mirongo itanu n'eshatu n'ibihumbi magana inani z'Amadetsi (53.800.000 DTS), inguzanyo ya miliyari cumi na zirindwi na miliyoni magana atatu na mirongo itatu n'imwe n'ibihumbi magana inani z'Amayeni y'Ubuyapani (17.331.800.000 JPY) n'inguzanyo ya miliyoni mirongo itandatu na zirindwi z'Amayero (67.000.000 EUR) zigenewe umushinga wo guteza imbere ubuhinzi bugamije ubucuruzi no kugabanya ibibubangamira, yashyiriweho umukono i Kigali mu Rwanda, ku wa 02 Gicurasi 2022</b></p>	<p><b>Seen to be annexed to Presidential Order n° 042/01 of 20/07/2022 ratifying the Financing Agreement between the Republic of Rwanda and the International Development Association, relating to the grant of fifty-three million eight hundred thousand Special Drawing Rights (SDR 53,800,000), the credit of seventeen billion three hundred and thirty-one million eight hundred thousand Japanese Yens (JPY 17,331,800,000) and the credit of sixty-seven million Euros (EUR 67,000,000) for Commercialization and De-risking for Agricultural Transformation Project, signed in Kigali, Rwanda, on 02 May 2022</b></p>	<p><b>Vu pour être annexé à l'Arrêté Présidentiel n° 042/01 du 20/07/2022 ratifiant l'Accord de financement entre la République du Rwanda et l'Association Internationale de Développement, relatif au don de cinquante-trois millions huit cent mille Droits de Tirage Spéciaux (53.800.000 DTS), au crédit de dix-sept milliards trois cent trente et un million huit cent mille Yens Japonais (17.331.800.000 JPY) et au crédit de soixante-sept millions d'Euros (67.000.000 EUR) pour le projet de commercialisation et de réduction des risques pour la transformation agricole, signé à Kigali, au Rwanda, le 02 mai 2022</b></p>
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Kigali, 20/07/2022

(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