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Rwanda Budget  
Highlights 2016  
The Story Behind  
the Numbers

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## NAVIGATION

Tax Provisions

Custom Duties

Infrastructure

Accountability

Contacts

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THANK YOU

# Preamble

Our publication incorporates changes based on the 2016 Budget speech. Some changes may arise when the Finance Bill 2016 and subsequently the Finance Act 2016 are published.

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June 2016

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# Budget highlights

## Tax provisions

### Customs Duties

- New duty rates to apply to the following items:

Imported goods	Normal rate %	New applicable rate %
Road tractors	10	0
Transport vehicles that carry between 5-20 tonnes	25	10
Transport vehicles that carry above 20 tonnes	25	0
Tank trailers	10	0
Public transport vehicles that carry between 25-50 persons	25	10
Public transport vehicles that carry above 50 persons	25	0
Imported sugar from outside the EAC (less than 70 tons):	100	25
Wheat and hard grain	35	0
Raw material for local industries (as per specified list)	Variable	0
Rwanda Armed Forces shop	N/A	0
Second hand clothes	\$0.2/Kg	\$2.5/Kg
Second hand shoes	\$0.2/Kg	\$5/Kg
Raw materials for ICT equipment	Variable	0

### Infrastructure

- Emphasis on infrastructure with financing gaps such as transmission lines for electricity, feeder roads, rural water supply and roads.

### Accountability

- Strengthening linkages between planning and budgeting.

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