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ISHAKIRO

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Twebwe, KAGAME Paul,
Perezida wa Repubulika;

INTEKO ISHINGA AMATEGEKO YEMEJE, NONE NATWE DUHAMIJE, DUTANGAJE ITEGEKO RITEYE RITYA KANDI DUTEGETSE KO RYANDIKWA MU IGAZETI YA LETA YA REPUBULIKA Y'U RWANDA

INTEKO ISHINGA AMATEGEKO:

Umutwe w'Abadepite, mu nama yawo yo ku wa 19 Gashyantare 2019;

Ishingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavugururwe 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 167, iya 168 n'iya 176;

Imaze gusuzuma amasezerano yashyiriweho umukono i Buenos Aires, muri Argentina ku wa 01 Ukuboza 2018, hagati ya Guverinoma ya Repubulika y'u Rwanda na

LAW N°005/2019 OF 29/03/2019 APPROVING THE RATIFICATION OF THE AGREEMENT SIGNED AT BUENOS AIRES, ARGENTINA ON 01 DECEMBER 2018, BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND THE GOVERNMENT OF THE REPUBLIC OF TURKEY, FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

We, KAGAME Paul,
President of the Republic;

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

THE PARLIAMENT:

The Chamber of Deputies, in its session of 19 February 2019;

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, 167, 168 and 176;

After consideration of the Agreement signed at Buenos Aires, Argentina on 01 December 2018, between the Government of the Republic of Rwanda and the

LOI N°005/2019 DU 29/03/2019 APPROUVANT LA RATIFICATION DE L'ACCORD SIGNE A BUENOS AIRES, EN ARGENTINE LE 01 DECEMBRE 2018, ENTRE LE GOUVERNEMENT DE LA REPUBLIQUE DU RWANDA ET LE GOUVERNEMENT DE LA REPUBLIQUE DE TURQUIE, POUR EVITER LA DOUBLE TAXATION ET PREVENIR L'EVASION FISCALE EN MATIERE D'IMPOTS SUR LE REVENU

Nous, KAGAME Paul,
Président de la République;

LE PARLEMENT A ADOPTE, ET NOUS SANCTIONNONS, PROMULGUONS LA LOI DONT LA TENEUR SUIT ET ORDONNONS QU'ELLE SOIT PUBLIEE AU JOURNAL OFFICIEL DE LA REPUBLIQUE DU RWANDA

LE PARLEMENT :

La Chambre des Députés, en sa séance du 19 février 2019;

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, 167, 168 et 176 ;

Après examen de l'Accord signé à Buenos Aires, en Argentine le 01 décembre 2018, entre le Gouvernement de la République du Rwanda et le Gouvernement de la

Guverinoma ya Repubulika ya Turukiya, yo kwirinda gusoresha kabiri no gukumira forode y'imisoro ku byerekeye imisoro ku musaruro;

YEMEJE:

Ingingo ya mbere: Kwemera Kwemeza burundu

Amasezerano yashyiriweho umukono i Buenos Aires, muri Argentina ku wa 01 Ukuboza 2018, hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Repubulika ya Turukiya, yo kwirinda gusoresha kabiri no gukumira forode y'imisoro ku byerekeye imisoro ku musaruro, ari ku mugereka, yemerewe kwemezwa burundu.

Ingingo ya 2: Itegurwa, isuzumwa n'itorwa by'iri tegeko

Iri tegeko ryateguwe mu rurimi rw'Icyongereza, risuzumwa kandi ritorwa mu rurimi rw'Ikinyarwanda.

Ingingo ya 3 : Igihe iri tegeko ritangira gukurikizwa

Iri tegeko ritangira gukurikizwa ku munsu ritangirijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.

Kigali, ku wa **29/03/2019**

Government of the Republic of Turkey, for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;

ADOPTS:

Article one: Approval for ratification

The Agreement signed at Buenos Aires, Argentina on 01 December 2018, between the Government of the Republic of Rwanda and the Government of the Republic of Turkey, for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, in appendix, is approved for ratification.

Article 2: Drafting, consideration and adoption of this Law

This Law was drafted in English, considered and adopted in Ikinyarwanda.

Article 3: Commencement

This Law comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.

Kigali, on **29/03/2019**

République de Turquie, pour éviter la double taxation et prévenir l'évasion fiscale en matière d'impôts sur le revenu ;

ADOPTÉ :

Article premier : Approbation pour ratification

L'Accord signé à Buenos Aires, en Argentine le 01 décembre 2018, entre le Gouvernement de la République du Rwanda et le Gouvernement de la République de Turquie, pour éviter la double taxation et prévenir l'évasion fiscale en matière d'impôts sur le revenu, en annexe, est approuvé pour ratification.

Article 2 : Initiation, examen et adoption de la présente loi

La présente loi a été initiée en anglais, examinée et adoptée en Ikinyarwanda.

Article 3 : Entrée en vigueur

La présente loi entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.

Kigali, le **29/03/2019**

(sé)
KAGAME Paul
Perezida wa Repubulika

(sé)
Dr. NGIRENTE Edouard
Minisitiri w'Intebe

**Bibonywe kandi bishyizweho Ikirango cya
Repubulika:**

(sé)
BUSINGYE Johnston
Minisitiri w'Ubutabera/Intumwa Nkuru ya Leta

(sé)
KAGAME Paul
President of the Republic

(sé)
Dr. NGIRENTE Edouard
Prime Minister

Seen and sealed with the Seal of the Republic:

(sé)
BUSINGYE Johnston
Minister of Justice/Attorney General

(sé)
KAGAME Paul
Président de la République

(sé)
Dr. NGIRENTE Edouard
Premier Ministre

Vu et scellé du Sceau de la République:

(sé)
BUSINGYE Johnston
Ministre de la Justice/Garde des Sceaux

**UMUGEREKA W'ITEGEKO N°005/2019 RYO
KU WA 29/03/2019 RYEMERA KWEMEZA
BURUNDU AMASEZERANO YASHYIRIWEHO
UMUKONO I BUENOS AIRES MURI
ARGENTINA KU WA 01 UKUBOZA 2018,
HAGATI YA GUVERINOMA YA REPUBULIKA
Y'U RWANDA NA GUVERINOMA YA
REPUBULIKA YA TURUKIYA, YO KWIRINDA
GUSORESHA KABIRI NO GUKUMIRA
FORODE Y'IMISORO KU BYEREKEYE
IMISORO KU MUSARURO**

**ANNEX TO THE LAW N°005/2019 OF
29/03/2019 APPROVING THE
RATIFICATION OF THE AGREEMENT
SIGNED AT BUENOS AIRES, ARGENTINA
ON 01 DECEMBER 2018, BETWEEN THE
GOVERNMENT OF THE REPUBLIC OF
RWANDA AND THE GOVERNMENT OF
THE REPUBLIC OF TURKEY, FOR THE
AVOIDANCE OF DOUBLE TAXATION AND
THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME**

**ANNEXE A LA LOI N°005/2019 DU
29/03/2019 APPROUVANT LA
RATIFICATION DE L'ACCORD SIGNE
A BUENOS AIRES, EN ARGENTINE LE
01 DECEMBRE 2018, ENTRE LE
GOUVERNEMENT DE LA
REPUBLIQUE DU RWANDA ET LE
GOUVERNEMENT DE LA
REPUBLIQUE DE TURQUIE, POUR
EVITER LA DOUBLE TAXATION ET
PREVENIR L'EVASION FISCALE EN
MATIERE D'IMPOTS SUR LE REVENU**

AGREEMENT
BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF RWANDA
AND
THE GOVERNMENT OF THE REPUBLIC OF TURKEY
FOR THE AVOIDANCE OF DOUBLE TAXATION AND
THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME

The Government of the Republic of Rwanda and the Government of the Republic of Turkey,

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

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

HAVE AGREED AS FOLLOWS:

Article 1
PERSONS COVERED

1. This Agreement shall apply to persons who are residents of one or both of the Contracting States.

2. For the purposes of this Agreement, income derived by or through an entity or arrangement that is treated as wholly or partly fiscally transparent under the tax law of either Contracting State shall be considered to be income of a resident of a Contracting State but only to the extent that the income is treated, for purposes of taxation by that State, as the income of a resident of that State. In no case shall the provisions of this paragraph be construed to affect a Contracting State's right to tax the residents of that Contracting 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) Tax on Rent of Immovable Property and
 - (iv) The Withholding Taxes;
- (hereinafter referred to as “Rwandan tax”);

(b) in Turkey:

- (i) the income tax; and
 - (ii) the corporate tax;
- (hereinafter referred to as “Turkish 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
GENERAL DEFINITIONS

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

(a) the term “Rwanda” means the Government of 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 “Turkey” means the land territory, internal waters, the territorial sea and airspace above them, as well as the maritime areas over which Turkey has sovereign rights or jurisdiction for the purposes of exploration, exploitation and preservation of natural resources, whether living or non-living pursuant to international law;

(c) the terms “a Contracting State” and “the other Contracting State” mean Rwanda or Turkey as the context requires;

(d) the term “person” includes an individual, a company and any other body of persons;

(e) the term “company” means any body corporate or any entity which is treated as a body corporate for the tax purposes;

(f) the terms “enterprise of a Contracting State” and “enterprise of the other Contracting State” mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

(g) the term “tax” means any tax covered by Article 2 of this Agreement;

(h) the term “international traffic” means any transport by aircraft or rail or road transport vehicle operated by an enterprise of a Contracting State, except when the aircraft or 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 responsible for Finance or his authorised representative,

(ii) in Turkey, the Minister of Treasury and Finance or his authorised representative;

(j) the term “national” means:

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

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

(k) the term “place of incorporation” means the place of registration of a company under the Turkish law or Rwandan law, as the case may be.

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 4 RESIDENT

1. For the purposes of this Agreement, the term “resident of a Contracting State” means any person who, under the laws of that State, is liable to tax therein by reason of that person's domicile, residence, place of incorporation, legal head office, place of management or any other criterion of a similar nature, and also includes that State or 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 solely of the Contracting 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 solely of the State with which the individual's personal and economic relations are closer (centre of vital interests);

(b) if sole residence cannot be determined under the provisions of subparagraph (a), or if individual has not a permanent home available to him in either State, the individual shall be deemed to be a resident solely 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 solely 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 individual is a resident of both Contracting States, the competent authorities of the Contracting States shall endeavour to determine by mutual agreement the Contracting State of which such person shall be deemed to be a resident for the purposes of the Agreement, having regard to its place of effective management, the place where it is incorporated or otherwise constituted and any other relevant factors. In the absence of such agreement, such person shall not be entitled to any relief or exemption from tax provided by this Agreement except to the extent and in such manner as may be agreed upon by the competent authorities of the Contracting States.

Article 5
PERMANENT ESTABLISHMENT

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

2. The term “permanent establishment” includes especially:

(a) a place of management;

(b) a branch;

(c) an office;

(d) a factory;

(e) a workshop;

(f) a mine, an oil or gas well, a quarry or any other place of extraction or exploitation of natural resources;

(g) a farm, plantation or other place where agricultural, forestry or related activities are carried on.

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

(a) a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than 9 months;

(b) the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by the enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within a Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned;

(c) 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 183 days.

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

(a) the use of facilities solely for the purpose of storage or display of goods or merchandise belonging to the enterprise;

(b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage or display;

(c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

(d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or of collecting information for the enterprise;

(e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise any other activity of a preparatory or auxiliary character;

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

5. Notwithstanding the provisions of paragraphs 1 and 2, where a person – other than an agent of an independent status to whom paragraph 7 applies – is acting on behalf of an enterprise and has and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to these mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.

6. 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 paragraph 7 applies.

7. 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.

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

Article 6
INCOME FROM IMMOVABLE PROPERTY

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

2. The term "immovable property" shall have the meaning which it has under the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture (including the breeding and cultivation of fish) 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; aircraft and 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 and to income from immovable property used for the performance of independent personal services.

Article 7
BUSINESS PROFITS

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

(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.

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

5. Where profits include items of income which are dealt with separately in other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

Article 8 INTERNATIONAL TRANSPORT

1. Profits derived by an enterprise of a Contracting State from the operation of aircraft or rail or road transport vehicles in international traffic shall be taxable only in that State.

2. For the purposes of this Article, profits derived by an enterprise of a Contracting State from the operation of aircraft or rail or road transport vehicles in international traffic shall include:

- (a) profits derived from the rental of aircraft used in international traffic,
- (b) profits derived from the rental of rail or road transport vehicles,
- (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 9 ASSOCIATED ENTERPRISES

1. Where

(a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or

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

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

2. Where a Contracting State includes in the profits of an enterprise of that State - and taxes accordingly - profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are by the first-mentioned State claimed to be 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, where that other State considers the adjustment justified. In determining such adjustment, due regard shall be had to the other provisions of this Agreement and the competent authorities of the Contracting States shall if necessary consult each other.

Article 10 DIVIDENDS

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

2. However, 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 percent of the gross amount of such dividends.

The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of these limitations.

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, founders' shares or other rights, participating in profits, not being debt-claims, 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, and income derived from an investment fund and investment trust.

4. Notwithstanding any other provision of this Agreement, where a company which is a resident of a Contracting State has a permanent establishment in the other Contracting State, the profits taxable under Article 7, paragraph 1, may be subject to an additional tax in that other

State, in accordance with its laws, but the additional charge shall not exceed 10 per cent of the amount of those profits.

5. 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, or performs in that other State independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

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

Article 11 INTEREST

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

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

The competent authorities of the Contracting States shall settle the mode of application of this limitation by mutual agreement.

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, Central Bank of a Contracting State or any institution wholly owned and controlled by that Government or sub-division or local authority.

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, or performs in that other State independent personal services from a fixed base situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

6. Interest shall be deemed to arise in a Contracting State when the payer is that State itself, a political subdivision, a local authority or 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 or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such interest shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

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

Article 12 ROYALTIES

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

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

3. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use any copyright (including the copyright of literary, artistic, scientific work, broadcasts or cinematograph films, motion pictures or movies and recordings for radio and television), any patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right

or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Royalties shall be deemed to arise in a Contracting State when the payer is that State itself, a political subdivision, a local authority or 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 or a fixed base in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment or fixed base, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

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

Article 13 TECHNICAL SERVICE FEES

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

2. However technical service fees arising in a Contracting State may also be taxed in that State and according to the laws of that State, but if the beneficial owner of the technical service 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 service fees.

3. The term "technical service fees" as used in this Article means payments of any kind to any person, other than to an employee of the person making the payments, in consideration for any service of a technical, managerial, professional or consultancy nature, unless the payment is the reimbursement of actual expenses incurred by that person with respect to the service.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the technical service fees, being a resident of a Contracting State, carries on business in the other Contracting State in which the technical service fees arise, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein and the service in respect of which the technical service fees are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Technical service fees shall be deemed to arise in a Contracting State when the payer is that State itself, a political subdivision, a local authority or a resident of that State. Where, however, the person paying the technical service fees, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the liability to pay the technical service fees was incurred, and such technical service fees are borne by the permanent establishment or fixed base, then such technical service fees shall be deemed to arise in the State in which the permanent establishment or fixed base 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 technical service fees having regard to the service 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 INDEPENDENT PERSONAL SERVICES

1. Income derived by an individual who is a resident of a Contracting State in respect of professional services or other activities of an independent character shall be taxable only in that State except in the following circumstances, when such income may also be taxed in the other Contracting State:

(a) if he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities; in that case, only so much of the income as is attributable to that fixed base may be taxed in that other Contracting State; or

(b) if his stay in the other Contracting State is for a period or periods amounting to or exceeding in the aggregate 150 days in any twelve-month period commencing or ending in the fiscal year concerned; in that case, only so much of the income as is derived from his activities performed in that other Contracting State may be taxed in that other Contracting State.

2. The term “professional services” includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

Article 15 CAPITAL GAINS

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

2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise), or of such fixed base may be taxed in that other State.

3. Gains derived by a resident of a Contracting State from the alienation of aircraft or rail or road transport vehicles operated in international traffic or movable property pertaining to the operation of such aircraft or 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 deriving more than 50 per cent of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State.

5. Gains, other than to which paragraph 4 applies, derived by a resident of a Contracting State from the alienation of shares (other than shares quoted on a stock exchange of that State) in a company which is a resident of the other Contracting State may be taxed in that other 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 **INCOME FROM EMPLOYMENT**

1. Subject to the provisions of Articles 17, 19, 20 and 21, 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 calendar 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 or a fixed base which the employer has in the other State.

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard an aircraft or rail or road transport vehicle operated in international traffic by an enterprise of a Contracting State shall be taxed in that 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 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
ARTISTES AND SPORTSPERSONS

1. Notwithstanding the provisions of Articles 7 or 14 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 himself but to another person, that income may, notwithstanding the provisions of Articles 7, 14 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.

Article 19
PENSIONS AND ANNUITIES

1. Subject to the provisions of paragraph 2 of Article 20, pensions and other similar remuneration, and annuities, arising in a Contracting State and paid to a resident of the other Contracting State, may be taxed in the first-mentioned State.

2. The term “annuity” means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money’s worth.

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

4. Notwithstanding any provision of this Agreement, any amount paid from a pension scheme to a resident of a Contracting State which arises from sources in the other Contracting State shall be exempt from tax in the first-mentioned State if that pension or other amount 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 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) Notwithstanding the provisions of paragraph 1, pensions and other similar remuneration paid by, or out of funds created by a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

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

3. The provisions of Articles 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
STUDENTS AND TEACHERS

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's or business apprentice's maintenance, education or training.

2. Likewise, remuneration received by a teacher or an instructor who is or was immediately before visiting a Contracting State a resident of the other Contracting State, and who is present in the first-mentioned State for the primary purpose of teaching or engaging in scientific research for a period or periods not exceeding two years shall be exempt from tax in the first-mentioned State on his remuneration from personal services for teaching or research, provided that such payments arise from sources outside the first-mentioned State.

Article 22
OTHER INCOME

1. Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Agreement shall be taxable only in that State.

2. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base, in such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

3. Notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting State not dealt with in the foregoing Articles of the Agreement and arising in the other Contracting State may also be taxed in that other State.

Article 23
ELIMINATION OF DOUBLE TAXATION

1. Where a resident of a Contracting State derives income which, in accordance with the provisions of this Agreement, may be taxed in the other Contracting State, the first-mentioned State 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 provision of the Agreement income derived 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 of such resident, take into account the exempted income.

Article 24
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 9, paragraph 7 of Article 11, paragraph 6 of Article 12 or paragraph 6 of Article 13 apply, interest, royalties, technical service 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 preceding paragraphs of this Article 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.

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

Article 25

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 the 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 24, 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 including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs.

Article 26

EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as

the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Articles 1 and 2.

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

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

(a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;

(b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;

(c) to supply information which would disclose any trade, business, industrial commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).

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

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

Article 27

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, insofar 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 28

MEMBERS OF DIPLOMATIC MISSIONS AND CONSULAR POSTS

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

Article 29

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 30

ENTRY INTO FORCE

1. Each of the Contracting States shall notify 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 first day of January next following the date upon which the Agreement enters into force; and

(b) with regard to other taxes, in respect of taxable years beginning on or after the first day of January next following the date upon which the Agreement enters into force.

Article 31 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 have effect:

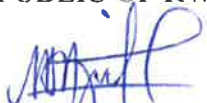
(a) with regard to taxes withheld at source, in respect of amounts paid or credited after the end of the calendar year in which such notice is given; and

(b) with regard to other taxes, in respect of taxable years beginning after the end of the calendar year in which such notice is given.

IN WITNESS WHEREOF, the undersigned duly authorized hereto, have signed the present Agreement.

Done in duplicate at Buenos Aires this 01 day of December 2018, in the English and Turkish languages, both texts being equally authentic. In case of divergence between the texts, the English text shall prevail.

FOR THE GOVERNMENT OF THE
REPUBLIC OF RWANDA



Dr. Uzziel NDAGIJIMANA
Minister of Finance and Economic Planning

FOR THE GOVERNMENT OF THE
REPUBLIC OF TURKEY



Dr. Berat ALBAYRAK
Minister of Treasury and Finance

Bibonywe kugira ngo bishyirwe ku mugereka w'Itegeko N°005/2019 ryo ku wa 29/03/2019 ryemera kwemeza burundu amasezerano yashyiriweho umukono i Buenos Aires muri Argentina ku wa 01 Ukuboza 2018, hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Repubulika ya Turukiya, yo kwirinda gusoresha kabiri no gukumira forode y'imisoro ku byerekeye imisoro ku musaruro

Kigali, ku wa 29/03/2019

(sé)

KAGAME Paul

Perezida wa Repubulika

(sé)

Dr. NGIRENTE Edouard

Minisitiri w'Intebe

Bibonywe kandi bishyizweho Ikirango cya Repubulika:

(sé)

BUSINGYE Johnston

Minisitiri w'Ubutabera/Intumwa Nkuru ya Leta

Seen to be annexed to the Law N°005/2019 of 29/03/2019 approving the ratification of the Agreement signed at Buenos Aires, Argentina on 01 December 2018, between the Government of the Republic of Rwanda and the Government of the Republic of Turkey, for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

Kigali, on 29/03/2019

(sé)

KAGAME Paul

President of the Republic

(sé)

Dr. NGIRENTE Edouard

Prime Minister

Seen and sealed with the Seal of the Republic:

(sé)

BUSINGYE Johnston

Minister of Justice/Attorney General

Vu pour être annexé à la Loi N°005/2019 du 29/03/2019 approuvant la ratification de l'Accord signé à Buenos Aires, en Argentine le 01 décembre 2018, entre le Gouvernement de la République du Rwanda et le Gouvernement de la République de Turquie, pour éviter la double taxation et prévenir l'évasion fiscale en matière d'impôts sur le revenu

Kigali, le 29/03/2019

(sé)

KAGAME Paul

Président de la République

(sé)

Dr. NGIRENTE Edouard

Premier Ministre

Vu et scellé du Sceau de la République:

(sé)

BUSINGYE Johnston

Ministre de la Justice/Garde des Sceaux

ITEGEKO N° 006/2019 RYO KU WA 29/03/2019 RYEMERA KWEMEZA BURUNDU AMASEZERANO YASHYIRIWEHO UMUKONO I DUBAI MURI LETA ZUNZE UBUMWE Z'ABARABU KU WA 01 UGUSHYINGO 2017, HAGATI YA GUVERINOMA YA REPUBULIKA Y'U RWANDA NA LETA ZUNZE UBUMWE Z'ABARABU, YO KWIRINDA GUSORESHA KABIRI NO GUKUMIRA FORODE Y'IMISORO KU BYEREKEYE IMISORO KU MUSARURO

LAW N°006/2019 OF 29/03/2019 APPROVING THE RATIFICATION OF THE AGREEMENT SIGNED AT DUBAI, UNITED ARAB EMIRATES ON 01 NOVEMBER 2017, BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND THE UNITED ARAB EMIRATES, FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

LOI N°006/2019 DU 29/03/2019 APPROUVANT LA RATIFICATION DE L'ACCORD SIGNE A DUBAI, AUX EMIRATS ARABES UNIS LE 01 NOVEMBRE 2017, ENTRE LE GOUVERNEMENT DE LA REPUBLIQUE DU RWANDA ET LES EMIRATS ARABES UNIS, POUR EVITER LA DOUBLE TAXATION ET PREVENIR L'EVASION FISCALE EN MATIERE D'IMPOTS SUR LE REVENU

ISHAKIRO

Ingingo ya mbere: Kwemera kwemeza burundu

Ingingo ya 2: Itegurwa, isuzumwa n'itorwa by'iri tegeko

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Twebwe, KAGAME Paul,
Perezida wa Repubulika;

INTEKO ISHINGA AMATEGEKO YEMEJE, NONE NATWE DUHAMIJE, DUTANGAJE ITEGEKO RITEYE RITYA KANDI DUTEGETSE KO RYANDIKWA MU IGAZETI YA LETA YA REPUBULIKA Y'U RWANDA

INTEKO ISHINGA AMATEGEKO:

Umutwe w'Abadepite mu nama yawo yo ku wa 19 Gashyantare 2019;

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 167, iya 168 n'iya 176;

LAW N°006/2019 OF 29/03/2019 APPROVING THE RATIFICATION OF THE AGREEMENT SIGNED AT DUBAI, UNITED ARAB EMIRATES ON 01 NOVEMBER 2017, BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND THE UNITED ARAB EMIRATES, FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

We, KAGAME Paul,
President of the Republic;

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

THE PARLIAMENT:

The Chamber of Deputies, in its session of 19 February 2019;

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, 167, 168 and 176;

LOI N°006/2019 DU 29/03/2019 APPROUVANT LA RATIFICATION DE L'ACCORD SIGNE A DUBAI, AUX EMIRATS ARABES UNIS LE 01 NOVEMBRE 2017, ENTRE LE GOUVERNEMENT DE LA REPUBLIQUE DU RWANDA ET LES EMIRATS ARABES UNIS, POUR EVITER LA DOUBLE TAXATION ET PREVENIR L'EVASION FISCALE EN MATIERE D'IMPOTS SUR LE REVENU

Nous, KAGAME Paul,
Président de la République ;

LE PARLEMENT A ADOPTE ET NOUS SANCTIONNONS, PROMULGUONS LA LOI DONT LA TENEUR SUIT ET ORDONNONS QU'ELLE SOIT PUBLIEE AU JOURNAL OFFICIEL DE LA REPUBLIQUE DU RWANDA

LE PARLEMENT :

La Chambre des Députés, en sa séance du 19 février 2019;

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, 167, 168 et 176 ;

Imaze gusuzuma amasezerano yashyiriweho umukono i Dubai, muri Leta Zunze Ubumwe z'Abarabu ku wa 01 Ugushyingo 2017, hagati ya Guverinoma ya Repubulika y'u Rwanda na Leta Zunze Ubumwe z'Abarabu, yo kwirinda gusoresha kabiri no gukumira forode y'imisoro ku byerekeye imisoro ku musaruro;

YEMEJE:

Ingingo ya mbere: Kwemera Kwemeza burundu

Amasezerano yashyiriweho umukono i Dubai, muri Leta Zunze Ubumwe z'Abarabu ku wa 01 Ugushyingo 2017, hagati ya Guverinoma ya Repubulika y'u Rwanda na Leta Zunze Ubumwe z'Abarabu, yo kwirinda gusoresha kabiri no gukumira forode y'imisoro ku byerekeye imisoro ku musaruro, ari ku mugereka, yemerewe kwemezwa burundu.

Ingingo ya 2: Itegurwa, isuzumwa n'itorwa by'iri tegeko

Iri tegeko ryateguwe mu rurimi rw'Icyongereza risuzumwa kandi ritorwa mu rurimi rw'Ikinyarwanda.

Ingingo ya 3: Igihe iri tegeko ritangira gukurikizwa

Iri tegeko ritangira gukurikizwa ku muni ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.

Kigali, kuwa. 29/03/2019

After consideration of the Agreement signed at Dubai, United Arab Emirates on 01 November 2017, between the Government of the Republic of Rwanda and the United Arab Emirates, for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;

ADOPTS:

Article One: Approval for ratification

The Agreement signed at Dubai, United Arab Emirates on 01 November 2017, between the Government of the Republic of Rwanda and the United Arab Emirates, for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, in appendix, is approved for ratification.

Article 2: Drafting, consideration and adoption of this Law

This Law was drafted in English, considered and adopted in Ikinyarwanda.

Article 3: Commencement

This Law comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.

Kigali, on 29/03/2019

Après examen de l'Accord signé à Dubai, aux Emirats Arabes Unis le 01 novembre 2017, entre Gouvernement de la République du Rwanda et les Emirats Arabes Unis, pour éviter la double taxation et prévenir l'évasion fiscale en matière d'impôts sur le revenu ;

ADOPTE:

Article premier: Approbation pour ratification

L'Accord signé à Dubai, aux Emirats Arabes Unis le 01 novembre 2017, entre le Gouvernement de la République du Rwanda et les Emirats Arabes Unis, pour éviter la double taxation et prévenir l'évasion fiscale en matière d'impôts sur le revenu, en annexe, est approuvé pour ratification.

Article 2 : Initiation, examen et adoption de la présente loi

La présente loi a été initiée en anglais, examinée et adoptée en Ikinyarwanda.

Article 3 : Entrée en vigueur

La présente loi entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.

Kigali, le 29/03/2019

(sé)

KAGAME Paul
Perezida wa Repubulika

(sé)

KAGAME Paul
President of the Republic

(sé)

KAGAME Paul
Président de la République

(sé)

Dr. NGIRENTE Edouard
Minisitiri w'Intebe

(sé)

Dr. NGIRENTE Edouard
Prime Minister

(sé)

Dr. NGIRENTE Edouard
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)

BUSINGYE Johnston
Minisitiri w'Ubutabera/Intumwa Nkuru ya Leta

(sé)

BUSINGYE Johnston
Minister of Justice/Attorney General

(sé)

BUSINGYE Johnston
Ministre de la Justice/Garde des Sceaux

**UMUGEREKA W' ITEGEKO N°006/2019 RYO
KU WA 29/03/2019 RYEMERA KWEMEZA
BURUNDU AMASEZERANO YASHYIRIWEHO
UMUKONO I DUBAI MURI LETA ZUNZE
UBUMWE Z'ABARABU KU WA 01
UGUSHYINGO 2017, HAGATI YA
GUVERINOMA YA REPUBULIKA Y'U
RWANDA NA LETA ZUNZE UBUMWE
Z'ABARABU, YO KWIRINDA GUSORESHA
KABIRI NO GUKUMIRA FORODE Y' IMISORO
KU BYEREKEYE IMISORO KU MUSARURO**

**ANNEX TO THE LAW N°006/2019 OF
29/03/2019 APPROVING THE
RATIFICATION OF THE AGREEMENT
SIGNED AT DUBAI, UNITED ARAB
EMIRATES ON 01 NOVEMBER 2017,
BETWEEN THE GOVERNMENT OF THE
REPUBLIC OF RWANDA AND THE
UNITED ARAB EMIRATES, FOR THE
AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL
EVASION WITH RESPECT TO TAXES ON
INCOME**

**ANNEXE A LA LOI N°006/2019 DU 29/03/2019
APPROUVANT LA RATIFICATION DE
L'ACCORD SIGNE A DUBAI, AUX
EMIRATS ARABES UNIS LE 01 NOVEMBRE
2017, ENTRE LE GOUVERNEMENT DE LA
REPUBLIQUE DU RWANDA ET LES
EMIRATS ARABES UNIS, POUR EVITER
LA DOUBLE TAXATION ET PREVENIR
L'EVASION FISCALE EN MATIERE
D'IMPOTS SUR LE REVENU**



AGREEMENT
BETWEEN
THE REPUBLIC OF RWANDA
AND
THE UNITED ARAB EMIRATES
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME

The Government of the Republic of Rwanda and the Government of the United Arab Emirates

Desiring to promote their mutual economic relations through the conclusion between them of an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,

Have agreed as follows:

Article 1
Persons covered

This Agreement shall apply to persons who are residents of one or both of the Contracting States

Article 2
Taxes Covered

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

(1) the income tax;

- (2) the corporate tax
(Hereinafter referred to as "UAE tax");
- b) In the case of Rwanda:
 - (1) The personal income tax;
 - (2) The corporate income tax;
 - (3) The withholding taxes; and
 - (4) The tax on rent of immovable property

(Hereinafter referred to as "Rwandan tax")

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

Article 3
Income from Hydrocarbons

Notwithstanding any other provision of this convention 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 of income and profits derived from hydrocarbons and its associated activities situated in the territory of the respective Contracting State, as the case may be.

Article 4
General definition

- 1. For the purposes of this Agreement, unless the context otherwise requires:
 - a) The terms " a Contracting State" and " the other Contracting State" mean United Arab Emirates or Rwanda, as the context requires;
 - b) The term " United Arab Emirates" when used in a geographical sense , means the territory of the United Arab Emirates which is under its sovereignty as well as the area outside the territorial water, airspace and submarine areas over which the United Arab Emirates exercises sovereign and jurisdictional rights in respect of any activity carried on in its water, sea bed, sup soil, in connection with the exploration for or



the exploitation of natural resources by virtue of its law and international law;

- c) 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;
- d) The term "person" includes an individual, a partnership, an estate, a trust and any other body of persons which is treated as an entity for tax purposes.
- e) The term "national" means:
 - (1) any individual possessing the nationality of a Contracting State according to its laws and regulations;
 - (2) any legal person, partnership or association or other entity deriving its status as such from the laws in force in a Contracting State;
- f) The term "company" means anybody corporate or any entity that is treated as a body corporate for tax purposes;
- g) A pension scheme means any plan , scheme, fund, trust, or other arrangement established in a Contracting, is generally exempt from tax in that State and operated principally either to administer or provide pension or retirement benefit or to earn income for the benefit of one or more such arrangements ;
- h) 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;
- i) The term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- j) The term "business" includes the performance of professional services and of other activities of an independent character.
- k) The term "qualified government entity" means, Central bank of a Contracting State and any person, agency, institution, authority, fund , enterprise , organization, or other entity wholly owned directly or

indirectly by a contracting State or any political subdivision or local government thereof.

l) the term "tax" means UAE tax or Rwanda tax, as the context requires;

m) the term "competent authority" means:

(1) In Rwanda, the Minister responsible for Finance or his authorized representative and

(2) In UAE, the Minister of Finance or his authorized representative.

2. As regards the application of the Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Contracting 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 purpose of this Agreement the term "resident of Rwanda" means any person who, under the laws of Rwanda, is liable to tax therein by reason of that person's domicile, residence, place of management or any other criteria or a similar nature, and also includes Rwanda and any political subdivision or local authority thereof. This term, however does not include any person who is liable to tax in Rwanda in respect only of income sources in Rwanda.
2. In case of the United Arab Emirates: an individual who is a national of the United Arab Emirates, provided that the individual has a substantial presence, permanent home or habitual abode in the United Arab Emirates and that individual's personal and economic relations are closer to the United Arab Emirates than to any other State and a company that has its place of effective management in the United Arab Emirates.
3. The term "resident of a Contracting State" also includes:
- a) That State, any political subdivision, local authority and a qualified government entity thereof;
- b) A pension fund that is recognized and controlled according to the statutory provisions of a Contracting State and the income of which is generally exempt from tax in that State

4. 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 contracting State in which he has a permanent home available to him; if he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident only of the contracting State with which his personal and economic relations are closer (center of vital interests);
 - b. if the Contracting State in which he has his center of vital interests cannot be determined, or if he has not a permanent home available to him in either Contracting State, he shall be deemed to be a resident only of the Contracting State in which he has an habitual abode;
 - c. If he has a habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident only of the contracting State of which he is a national;
 - d. If his status cannot be determined under the provisions of subparagraph c), the competent authorities of the Contracting States shall settle the question by mutual agreement.
5. 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 endeavor to determine by mutual agreement the Contracting State of which such person shall be deemed to be a resident for the purposes of the Convention, having regard to its place of effective management, the place where it is incorporated or otherwise constituted and any other relevant factors.

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 warehouse, in relation to a person providing storage facilities for others;
- g) a farm, plantation or other place where agricultural, forestry, plantation is carried on.

A mine, an oil or gas well, a quarry or any other place of exploration extraction exploitation of natural resources or any activities related thereof including an offshore drilling site.

- 3. a building site, a construction, assemble or installation project or supervisory activities in connection there with or drilling rig or ship used for the exploring or exploiting of natural resources constitute a permanent establishment only if such site, project or activities continue for a period of more than 6 months.
- 4. the furnishing of services, including consultancy or managerial services, by an enterprise of a Contracting State through employees or other personnel engaged by the enterprise for such purpose, in the other Contracting State constitutes a permanent establishment only if activities of that nature continue for a period or periods aggregating more than 6 months in any twelve-month period commencing or ending in the fiscal year concerned. (subject to the provisions of Article 20)
- 5. 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 6 months within any twelve month period commencing or ending in the fiscal year concerned;
- 6. 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;
 - e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise any other activity of a preparatory or auxiliary character;
 - f) The maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs a) to e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.
7. Notwithstanding the provisions of paragraphs 1 and 2 , where a person-other than an agent of an independent status to whom paragraph 8 applies – is acting in a Contracting State on behalf of an enterprise of the other Contracting State, that enterprise shall be deemed to have a permanent establishment in the first-mentioned Contracting State in respect of any activities which that person undertakes for the enterprise, if such a person:
- a) Has, and habitually exercises in the first-mentioned Contracting State, an authority to conclude contracts in the name of such enterprise, unless the activities of such person are limited to those mentioned in paragraph 6 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;
 - b) Has no such authority, but habitually maintains in the first-mentioned Contracting State a stock of goods or merchandise belonging to such enterprise from which he regularly delivers goods or merchandise on behalf of such enterprise;
 - c) Habitually secures orders in the first-mentioned Contracting State, exclusively or almost exclusively for the enterprise itself or for such enterprise and other enterprises, which are controlled by it or have a controlling interest in it.
 - d) In so acting, he manufactures or processes in that Contracting State for the enterprise goods or merchandise belonging to 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 paragraph 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 Contracting 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. However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise and other enterprises, which are controlled by it or have a controlling interest in it, he will not be considered an agent of an independent status within the meaning of this paragraph.
10. Notwithstanding the provision of paragraph 9 of this Article, insurance companies that owned or controlled by a contracting State or its Local Governments or local authorities. Shall be treated differently for tax purposes and shall be subject to tax only in the state of residence.
11. 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 Contracting State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

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) is taxable in the Contracting State in which such property is situated.
2. The term "immovable property" shall have the meaning, which it has under the national laws 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 laws respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right of work, mineral deposits, sources and other natural resources Ships and aircraft shall not be regarded as immovable property.
3. The provisions of paragraph 1 of this Article shall apply to income derived from the direct use, letting, or use in any other term of immovable property.
4. The provisions of paragraphs 1 and 3 of this Article shall also apply to income from immovable property of an enterprise and to income from immovable



property used for the performance of independent personal services.

Article 8
Business Profits

1. The profits of an enterprise of a Contracting State shall be taxable only in that Contracting State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated in that other Contracting State. If the enterprise carries on or has carried on business in that manner, the profits of the enterprise may be taxed in the other Contracting 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 those deductible expenses which are incurred for the purposes 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, taking into consideration any applicable law or regulations in the concerned Contracting State.
4. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.
5. Insofar 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.

6. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.
7. Where profits include items of income or gains 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 Shipping and Air Transport

Notwithstanding the provisions of Article 8 of this Agreement:

1. Profits of an enterprise of a Contracting State from the operation of ships or aircraft in international traffic shall be taxable only in that Contracting State.
2. For the purposes of this Article profits from the operation of ships or aircraft in international traffic include:
 - a) profits from the rental on a bareboat basis of ships or aircraft;
 - b) profits from the use, maintenance or rental of containers, including trailers and related equipment for the transport of containers, used for the transport of goods or merchandise;
 - c) selling of tickets on behalf of other airlines;
 - d) Income derived from deposits at the bank, stocks, shares and other debentures, provided that such income is incidental to the operation of airlines operating in international traffic.

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,



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

Article 11 Dividends

1. Dividends paid by a company which is a resident of a Contracting State, to a resident of the other Contracting State may be taxable in that other Contracting 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 7.5% percent of the gross amount of the dividends.
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 taxation laws of the Contracting State of which the company making the distribution is a resident.
4. The provisions of paragraph 1 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 in that other Contracting State, , 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 Contracting State may not impose any tax on the dividends paid by the company , except insofar as such dividends are paid to a resident of that other Contracting State who is the beneficial owner of the dividends or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment, nor subject the company's undistributed profits to a tax on the company's undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other contracting State.
6. No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the shares or other rights in respect of which the dividend is paid to take advantage of this Article by means of that creation or assignment.

Article 12 **Interest**

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxable in that other Contracting 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 beneficial owner of the interests is a resident of the other Contracting State, the tax so charged shall not exceed 10% percent of the gross amount of the interest.
3. 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, as well as income which is subjected to the same taxation treatment as income from money lent by the taxation laws of the Contracting State in which the income arises.



4. The provisions of paragraph 1 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 in that other Contracting State, or performs in that other Contracting State independent personal services from a fixed base situated in that other Contracting State, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 8 shall apply.
5. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that Contracting State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such interest shall be deemed to arise in the Contracting State in which the permanent establishment or fixed base is situated.
6. Where, by reason of a special relationship between the payer and the beneficial owner of the interest, 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.
7. The provisions of paragraph 3, 4 and 5 shall not be applied if the beneficial owner of the interest being the state itself, political subdivision, local Government or local authority or their financial institutions. Such income shall be taxable only at the state of residence.
8. No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the debt claim in respect of which the interest is paid to take advantage of this Article by means of that creation or assignment.

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 Contracting State.



2. However, such royalties may also be taxed in the Contracting State in which they arise and according to the laws of that State, but if the beneficial owner of the royalties is a resident of the other Contracting State, the tax so charged shall not exceed 10 percent of the gross amount of the royalties.
3. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of , or the right to use, any copyright of literary, artistic or scientific work including cinematograph films and works on films , tapes or other means of reproduction for use in connection with television or radio broadcasting, any patent, trade mark, design or model, plan, secret formula or process, or for information (know-how) concerning industrial, commercial or scientific experience.
4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State , carries on business in the other Contracting State in which the royalties arise, through a permanent establishment situated in that other Contracting State, or performs in that other Contracting State independent personal services from a fixed base situated in that Contracting State and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base . 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 Contracting State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment or fixed base, then such royalties shall be deemed to arise in the Contracting State in which the permanent establishment or fixed base is situated.
6. Where, by reason of a special relationship between the payer and the beneficial owner of the royalties 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.
7. No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the rights in respect of which the royalties are paid to take advantage of this Article by means of that creation or assignment.



Article 14
Management or professional fees

1. Management or professional fees 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 management or professional fees 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 management or professional 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 “management or professional fees” as used in this Article means payments of any kind to any person, other than to an employee of the person making the payments, in consideration for any service of a technical, managerial, professional or consultancy nature, unless the payment is the reimbursement of actual expenses incurred by that person with respect to the service.
4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the management or professional fees, being a resident of a Contracting State, carries on business in the other Contracting State in which the technical fees arise, through a permanent establishment situated therein and the management or professional fees are effectively connected with such permanent establishment. In such case, the provisions of Article 8 shall apply.
5. Technical fees shall be deemed to arise in a contracting state when the payer is a resident of that state. Where, however, the person paying the management or professional 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 obligation to pay the management or professional fees was incurred, and such management or professional are borne by the permanent establishment, such management or professional fees 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 management or professional fees 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.



7. No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the rights in respect of which management fees are paid to take advantage of this Article by means of that creation or assignment.

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 Contracting 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 taxable in in that State.
3. Gains derived by an enterprise of a Contracting State from the alienation of ships or aircraft operated in international traffic or movable property pertaining to the operation of such ships or aircraft shall be taxable only in that Contracting State.
4. Gains derived by a resident of a Contracting State from the alienation of shares deriving more than 50 percent of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State.
5. Gains other than 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. However, paragraphs 4 and 5 shall not apply if shares alienated are listed on a recognized stock exchange market.
7. Gains from the alienation of any property other than that referred to in paragraphs 1, 2, 3 and 4 shall be taxable only in the Contracting State of which the alienator is a resident.

Article 16
Income from employment

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 Contracting State unless the employment

is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived there from may be taxed in that other Contracting State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State shall be taxable only in the first-mentioned Contracting State if all the following conditions are met:
 - a) The recipient is present in the other Contracting State for a period or periods not exceeding in the aggregate 183 days in 12 month period commencing or ending in the fiscal year concerned;
 - b) The remuneration is paid by, or on behalf of, an employer who is not a resident of the other Contracting State.
 - c) The remuneration is not borne by a permanent establishment or a fixed base, which the employer has in the other Contracting State.
3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting State shall be taxable only in that Contracting State.
4. An individual who is both a national of a Contracting State and an employee of an enterprise of that Contracting State the principal business of which consists of the operation of aircraft in international traffic and who derives remuneration in respect of duties performed in the other Contracting State shall be taxable only in that Contracting State on remuneration derived from his employment with that enterprise.

Article 17

Directors' Fees and remuneration of Top-Level Managerial Officials

1. Directors' fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors or other similar organ of a company, which is a resident of the other Contracting State, shall be taxable only in the first-mentioned Contracting State.
2. Salaries, wages and other similar remuneration derived by a resident of a Contracting State in the individuals 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
Artists and Sportsmen

1. Notwithstanding the provisions of Articles 8 and 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsman, from his personal activities as such exercised in the other Contracting State , may be taxed in that other Contracting State.
2. Where income in respect of personal activities exercised by an entertainer or a sportsman in his capacity as such accrues not to the entertainer or sportsman himself but to another person, that income may, notwithstanding the provisions of Articles 8 and 15 be taxed in the Contracting State in which the activities of the entertainer or sportsman are exercised.
3. The provisions of paragraphs 1 and 2 shall not apply to income derived by entertainers or sportsmen who are residents of a Contracting State from personal activities as such exercised in the other Contracting State if their visit to that other Contracting State is substantially supported from the public funds of the first-mentioned Contracting State, including those of any political subdivision, a local authority or statutory body thereof, nor to income derived by a non-profit making organization in respect of such activities provided no part of its income is payable to , or is otherwise available for the personal benefit of its proprietors, founders or members.

Article 19
Pensions and Annuities

1. Subject to the provisions of paragraph 2 of Article 20, pensions and other similar remuneration and annuities paid to an individual who is a resident of a Contracting State in consideration of past employment may be taxed in that Contracting State.
2. As used in this Article:
 - a) The terms "pensions and other similar remuneration" mean periodic payments made after retirement in consideration of past employment or by way of compensations for injuries received in connection with past employment;
 - b) The term "annuity" means a stated sum payable to an individual periodically at stated times during life, or

during a specified or ascertainable period of time, under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

3. Notwithstanding the provisions of paragraph 1, pensions paid and other payments made under a public scheme which is part of the social security system of a Contracting State, a political subdivision or a local authority thereof shall be taxable only in that State.
4. Notwithstanding any provision of this Agreement, any amount paid from a pension scheme to a resident of a Contracting State which arises from sources in the other Contracting State shall be exempt from tax in the first-mentioned State if that pension or other amount 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, other than a pension, paid by a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that Contracting State or subdivision or authority shall be taxable only in that Contracting 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 Contracting State and the individual is a resident of that Contracting State and has fulfilled one of the following conditions:
 - (1) is a national of that Contracting State;
 - (2) Did not become a resident of that Contracting State solely for 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 Contracting State or subdivision or authority shall be taxable only in that Contracting 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 Contracting State.
3. The provisions of Articles 15,16,17and 18 shall apply to salaries, wages and other similar remuneration and to pensions 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
Teachers and Researchers

1. An individual who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who at the invitation of the Government of the first-mentioned Contracting State or of a university college, school, museum or other cultural institution in that first-mentioned Contracting State or under an official programme of cultural exchange is present in that Contracting State for a period not exceeding two consecutive years solely for the purpose of teaching giving lectures or carrying out research at such institution shall be exempt from tax in that Contracting State on his remuneration for such activity provided that such remuneration is derived by him from outside that State.
2. the provisions of this Article shall not apply to income from research if such research is undertaken not in public's interest but wholly or mainly for the private benefit of a specific person or persons.

Article 22
Students and Trainees

1. Payments which a student or business trainee who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned Contracting State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that Contracting State, provided that such payments arise from sources outside that Contracting State.
2. In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student or business trainee 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 Contracting State which he is visiting.



Article 23
Other Income

1. Items of income of a resident of a Contracting State, wherever arising, not dealt within the foregoing Articles of this Agreement shall be taxable only in that Contracting State.
2. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein and the right or property in respect of which the income is paid is effectively connected with such permanent establishment. In such case the provisions of Article 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, with due consideration of provisions of Article 24.

Article 24
Elimination of Double Taxation

1. Double Taxation shall be eliminated in the Contracting States as follows:
 - (a) in United Arab Emirates:
 1. Where a resident of a Contracting State derives income or owns capital which, in accordance with the provisions of this Agreement, may be taxed in the other Contracting State, the first-mentioned State shall allow:
 - a) as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in that other State;
 - b) as a deduction from the tax on the capital of that resident, an amount equal to the capital tax paid in that other State.

Such deduction in either case shall not, however, exceed that part of the income tax or capital tax, as computed before the deduction is given, which is attributable, as the case may be, to the income or the capital, which may be, taxed in that other State.

- (b) in Rwanda:

UAE tax paid by a resident of Rwanda in respect of income taxable in UAE, 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 UAE.

2. Where in accordance with any provision of the Convention 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 that resident, take into account the exempted income or capital.
3. For the purposes of paragraph 1, the terms “Rwanda tax paid” and “UAE tax paid” shall be deemed to include the amount of tax which would have been paid in Rwanda or UAE 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 UAE, 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.

Article 25

Mutual Agreement Procedure

1. Where a person considers that the actions of one or both of the Contracting State result or will result for him in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic law of those Contracting State, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 24, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provision of this Agreement.
2. The competent authority shall endeavor, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting State.
3. The competent authorities of the Contracting State shall endeavor to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Agreement. They may also consult together for the elimination of double taxation in cases not provided for in this Agreement.



4. The competent authorities of the Contracting State may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs.

Article 26
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 of the Contracting State concerning taxes covered by this Agreement imposed on behalf of a Contracting States, or of their political subdivisions or local authorities, insofar as the taxation there under is not contrary to this 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 Contracting 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, or the determination of appeals in relation to, the taxes covered by this Agreement. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.
3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:
 - a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
 - b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
 - c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (order 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 agency or a fiduciary capacity or because it relates to ownership interests in a person.

Article 27

Non-Discrimination

1. The Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances, in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of article 1, also apply to persons who are not residents of one or both of the Contracting States.
2. The taxation on a permanent establishment, which an enterprise of a Contracting State has in the other Contracting State, shall not be less favorably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities. This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, relieves 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 5 of Article 12 or paragraph 5 of Article 13 apply, interest, royalties 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. Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted 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. In this Article the term "taxation" means taxes of every kind and description which are the subject of this Convention.

Article 28
Miscellaneous Rules

The provisions of this Agreement shall not be construed to restrict in any manner any exclusion, exemption, deduction, credit, or other allowance now or hereafter accorded:

- a) by the laws of a Contracting State in the determination of the tax imposed by that Contracting State;
- b) By any other special arrangement on taxation between the Contracting States or between one of the Contracting States and residents of the other Contracting State.

Article 29
Income of Government

1. Notwithstanding the provisions of paragraph 2 of Article 11, paragraph 2 of Article 12 and paragraph 2 of Article 14, dividends, interests and management or professional fees paid by a resident of a Contracting State to the Government of the other Contracting State or political subdivision or local authority thereof shall be exempt from tax in the first-mentioned State.

2. For the purposes of paragraph 1, the term "Government" shall include:

(a) In the case of United Arab Emirates:

- (i) The Government of the United Arab Emirates;
- (ii) A local government of the United Arab Emirates (Abu Dhabi, Dubai, Sharjah, Ras al Khaima, Fujairah, Umm al Qaiwain and Ajman)
- (iii) The following financial institutions particularly but not exclusively:
 - 1) Central Bank of the United Arab Emirates;
 - 2) Abu Dhabi Investment Authority;
 - 3) Abu Dhabi Investment Council;
 - 4) Emirates Investment Authority;
 - 5) Mubadala Investment Company;
 - 6) Mubadala Development Company and its successors and assigns;
 - 7) International Petroleum Investment Company (IPIC) and its successors and assigns;

- 8) Dubai World;
- 9) Investment Corporation of Dubai;
- 10) Abu Dhabi National Energy Company (TAQA)
- 11) the Abu Dhabi Retirement Pensions and Benefits Fund;
- 12) the General Pension and Social Security Authority; and
- 13) Any other statutory body or institution or instrumentality wholly owned by the Government of United Arab Emirates, as may be agreed from time to time between the competent authorities of the Contracting States.

(b) In case of Rwanda:

- (i) The Government of Rwanda;
- (ii) A local Government of Rwanda;
- (iii) The following financial institutions particularly but not exclusively:
 1. The Central Bank of Rwanda;
 2. The Government institution having pension in its attribution;
 3. The Rwanda Development Bank
 4. Any other statutory body or institution or instrumentality wholly owned by the Government of Rwanda, as may be agreed from time to time between the competent authorities of the Contracting States.

Article 30

Members of Diplomatic Missions and Consular Posts

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

Article 31

Entry into Force

Each of the Contracting States shall notify to the other in writing the completion of its constitutional procedures for the entry into force of this Agreement. This agreement shall enter into force on the date of receipt of the latter of these notifications and its provisions shall thereupon have effect in both Contracting States:



- a) in respect of taxes withheld at source, for amounts paid or credited on or after the first day of January of the year in which this Agreement enters into force;
- b) In respect of other taxes, for taxable periods beginning on or after the first day of January of the year in which this Agreement enters into force.

Article 32
Termination

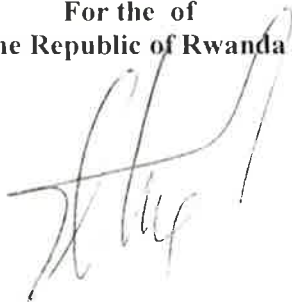
The Agreement shall remain in force indefinitely but either of the Contracting States may terminate the Agreement through diplomatic channel, by giving to the other Contracting State written notice of termination not later than 30th June of any calendar year starting five years after the year in which the Agreement entered into force. . In such event, this Agreement shall cease to have effect in both Contracting States:

- a) in respect of taxes withheld at source, for amounts paid or credited on or after the first day of January of the year next following that in which the notice of termination is given;
- b) in respect of other taxes, for taxable periods beginning on or after the first day of January of the year next following that in which the notice of termination is given.

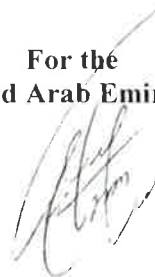
IN WITNESS WHEREOF, the undersigned, duly authorized thereto by their respective Governments, have signed this Agreement.

Done at Dubai on 01/November, 2017, in two originals Arabic the and the English language both being authentic. In case of divergent interpretation between English and Arabic texts, the English text shall prevail.

For the of
The Republic of Rwanda



For the
United Arab Emirates



Bibonywe kugira ngo bishyirwe ku Itegeko N°006/2019 ryo ku wa 29/03/2019 ryemera kwemeza burundu Amasezerano yashyiriweho umukono i Dubai, muri Leta Zunze Ubumwe z’Abarabu ku wa 01 Ugushyingo 2017, hagati ya Guverinoma ya Repubulika y’u Rwanda na Leta Zunze ubumwe z’Abarabu, yo kwirinda gusoresha kabiri no gukumira forode y’imisoro ku byerekeye imisoro ku musaruro

Seen to be annexed to the Law N°006/2019 of 29/03/2019 approving the ratification of the Agreement signed at Dubai, United Arab Emirates on 01 November 2017, between the Government of the Republic of Rwanda and the United Arab Emirates, for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

Vu pour être annexé à la Loi N°006/2019 du 29/03/2019 approuvant la ratification de l’Accord signé à Dubai, aux Emirats Arabes Unis, le 01 novembre 2017, entre le Gouvernement de la République du Rwanda et les Emirats Arabes Unis, pour éviter la double taxation et prévenir l’évasion fiscale en matière d’impôts sur le revenu

Kigali, ku wa **29/03/2019**

(sé)
KAGAME Paul
Perezida wa Repubulika

(sé)
Dr. NGIRENTE Edouard
Minisitiri w’Intebe

Bibonywe kandi bishyizweho Ikirango cya Repubulika:

(sé)
BUSINGYE Johnston
Minisitiri w’Ubutabera/Intumwa Nkuru ya Leta

Kigali, on **29/03/2019**

(sé)
KAGAME Paul
President of the Republic

(sé)
Dr. NGIRENTE Edouard
Prime Minister

Seen and sealed with the Seal of the Republic:

(sé)
BUSINGYE Johnston
Minister of Justice/Attorney General

Kigali, le **29/03/2019**

(sé)
KAGAME Paul
Président de la République

(sé)
Dr. NGIRENTE Edouard
Premier Ministre

Vu et scellé du Sceau de la République:

(sé)
BUSINGYE Johnston
Ministre de la Justice/Garde des Sceaux

ITEGEKO N° 007/2019 RYO KU WA 13/04/2019 RISHYIRAHO URWEGO RW'IGIHUGU RUSHINZWE IBY'INDEGE ZA GISIVIRI	LAW N°007/2019 OF 13/04/2019 ESTABLISHING RWANDA CIVIL AVIATION AUTHORITY	LOI N°007/2019 DU 13/04/2019 PORTANT CRÉATION DE L'OFFICE RWANDAIS DE L'AVIATION CIVILE
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**ITEGEKO N° 007/2019 RYO KU WA
13/04/2019 RISHYIRAHU URWEGO
RW'IGIHUGU RUSHINZWE
IBY'INDEGE ZA GISIVIRI**

Twebwe, KAGAME Paul,
Perezida wa Repubulika;

**INTEKO ISHINGA AMATEGEKO
YEMEJE NONE NATWE DUHAMIJE,
DUTANGAJE ITEGEKO RITEYE RITYA
KANDI DUTEGETSE KO RYANDIKWA
MU IGAZETI YA LETA YA
REPUBULIKA Y'U RWANDA**

INTEKO ISHINGA AMATEGEKO:

Umutwe w'Abadepite, mu nama yawo yo ku
wa 28 Gashyantare 2019;

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 106, iya
112, iya 119 iya 120, iya 139, iya 165, iya 168
n'iya 176;

Ishingiye ku masezerano mpuzamahanga,
yashyiriweho umukono i Chicago ku wa 7
Ukuboza 1944 arebana n'iby'indege za
gisiviri, nk'uko yemejwe n'Itegeko ryo ku wa
30 Mata 1947, yavuguruwe n'amasezerano
mpuzamahanga yashyiriweho umukono i
Montreal ku wa 16 Ukwakira 1974 nk'uko

**LAW N° 007/2019 OF 13/04/2019
ESTABLISHING RWANDA CIVIL
AVIATION AUTHORITY**

We, KAGAME Paul,
President of the Republic;

**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**

THE PARLIAMENT:

The Chamber of Deputies, in its session of 28
February 2019;

Pursuant to the Constitution of the Republic of
Rwanda of 2003 revised in 2015, especially in
Articles 64, 69, 70, 88, 90, 91, 106, 112, 119,
120, 139, 165, 168 and 176;

Pursuant to the Convention on International
Civil Aviation signed in Chicago on 7
December 1944, ratified by Law of 30 April
1947 and amended by the Protocol signed in
Montreal on 16 October 1974 ratified by the
Decree-Law of 7 April 1976;

**LOI N°007/2019 DU 13/04/2019
PORTANT CRÉATION DE L'OFFICE
RWANDAIS DE L'AVIATION CIVILE**

Nous, KAGAME Paul,
Président de la République ;

**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**

LE PARLEMENT:

La Chambre des Députés, en sa séance du 28
février 2019;

Vu la Constitution de la République du
Rwanda de 2003 révisée en 2015, spécialement
en ses articles 64, 69, 70, 88, 90, 91, 106, 112,
119, 120, 139, 165, 168 et 176;

Vu la Convention relative à l'aviation civile
internationale signée à Chicago le 7 décembre
1944, ratifiée par la Loi du 30 avril 1947 et
amendée par le Protocole signé à Montréal le
16 octobre 1974 ratifié par le décret-loi du 7
avril 1976;

yemejwe n'Itegeko-teka ryo ku wa 7 Mata 1976;

Ishingiye ku Masezerano mpuzamahanga ya Tokyo yo ku wa 14/09/1963 yerekeye ibyaha n'ibindi bikorwa bikorewe mu ndege yemejwe burundu n'Itegeko ryo ku wa 23 Yanyari 1971 rishyiraho amabwiriza mu by'indege;

Isubiye ku Itegeko n° 03/2017 ryo ku wa 21/02/2017 rishyiraho Ikigo cy'Igihugu gishinzwe iby'indege za gisiviri (RCAA) rikanagena inshingano, imiterere n'imikorere byacyo;

YEMEJE:

**UMUTWE WA MBERE: INGINGO
RUSANGE**

Ingingo ya mbere: Icyo iri tegeko rigamije

Iri tegeko rishyiraho Urwego rw'Igihugu rushinzwe iby'indege za gisiviri rwitwa "RCAA" mu magambo ahinnye y'Icyongereza, rukanagena intego, inshingano, imitunganyirize n'imikorere byarwo.

**Ingingo ya 2: Ubuzimagatozi
n'ubwisanzure bya RCAA**

RCAA ifite ubuzimagatozi n'ubwisanzure mu miyoborere no mu micungire y'umutungo n'abakozi byayo.

Pursuant to the Tokyo Convention of 14/09/1963 on Offences and Certain Other Acts Committed on Board Aircraft ratified by Law of 23 January 1971 establishing regulations governing civil Aviation;

Having reviewed Law n° 03/2017 of 21/02/2017 establishing Rwanda Civil Aviation Authority (RCAA) and determining its mission, organisation and functioning;

ADOPTS:

**CHAPTER ONE: GENERAL
PROVISIONS**

Article One: Purpose of this Law

This Law establishes Rwanda Civil Aviation Authority, abbreviated as "RCAA" and determines its mission, responsibilities, organisation and functioning.

**Article 2: Legal personality and autonomy
of RCAA**

RCAA has legal personality and enjoys administrative and financial autonomy.

Vu la Convention de Tokyo du 14/09/1963 relative aux infractions et à certains autres actes survenant à bord des aéronefs, ratifiée par la Loi du 23 janvier 1971 relative à la réglementation de l'aviation civile;

Revu la Loi n° 03/2017 du 21/02/2017 portant création de l'Office Rwandais de l'aviation civile (RCAA) et déterminant sa mission, son organisation et son fonctionnement;

ADOPTE:

**CHAPITRE PREMIER: DISPOSITIONS
GÉNÉRALES**

Article premier: Objet de la présente loi

La présente loi porte création de l'Office Rwandais de l'aviation civile, « RCAA » en sigle anglais et détermine sa mission, ses attributions, son organisation et son fonctionnement.

**Article 2: Personnalité juridique et
autonomie du RCAA**

Le RCAA est doté d'une personnalité juridique et jouit d'une autonomie administrative et financière.

Ingingo ya 3: Ubwigenge bwa RCAA

RCAA ni urwego rwihariye, irigenga mu kurangiza inshingano zayo, ntihabwa amabwiriza n'urundi rwego.

Ingingo ya 4: icyicaro cya RCAA

Icyicaro cya RCAA kiri mu Mujyi wa Kigali, Umurwa Mukuru wa Repubulika y'u Rwanda. Gishobora kwimurirwa ahandi hose mu Rwanda igihe bibaye ngombwa byemejwe n'Inama y'Ubuyobozi.

RCAA ishobora kugira amashami ahandi hose mu gihugu bibaye ngombwa, byemejwe n'Inama y'Ubuyobozi.

UMUTWE WA II: INTEGO N'INSHINGANO ZA RCAA

Ingingo ya 5: Intego ya RCAA

Intego ya RCAA ni uguteza imbere, gushyira mu bikorwa no gusigasira mu buryo bwizewe, butekanye kandi bunoze ibijyanye n'iby'indege za gisiviri mu Rwanda.

Ingingo ya 6: Inshingano za RCAA

RCAA ifite inshingano zikurikira:

1° guteza imbere ibijyanye no gutwara abantu n'ibintu mu kirere no kugenzura imikorere y'abantu n'amasosiyete byemerewe

Article 3: Independence of RCAA

RCAA is a specialized organ, independent in the performance of its responsibilities and does not receive instructions from any other institution.

Article 4: Head office of RCAA

The head office of RCAA is located in the City of Kigali, the Capital of the Republic of Rwanda. If considered necessary, it can be transferred elsewhere on the Rwandan territory, upon approval by the Board of Directors.

RCAA can, if considered necessary and upon approval by the Board of Directors, have branches elsewhere in the country.

CHAPTER II: MISSION AND RESPONSIBILITIES OF RCAA

Article 5: Mission of RCAA

The mission of RCAA is to develop, implement and maintain a safe, secure and efficient civil aviation industry in Rwanda.

Article 6: Responsibilities of RCAA

RCAA has the following responsibilities:

1° to promote the development of air transport of people and goods and supervise the operations of persons and

Article 3: Indépendance du RCAA

Le RCAA est un organe spécialisé, indépendant dans l'exercice de ses attributions et ne reçoit d'instructions d'aucune autre institution.

Article 4: Siège du RCAA

Le siège du RCAA est établi dans la Ville de Kigali, capitale de la République du Rwanda. En cas de besoin, il peut être transféré en tout autre lieu sur le territoire du Rwanda, sur approbation du Conseil d'Administration.

Le RCAA peut, en cas de besoin et sur approbation du Conseil d'Administration, se doter des branches en tout autre lieu du pays.

CHAPITRE II: MISSION ET ATTRIBUTIONS DU RCAA

Article 5: Mission du RCAA

Le RCAA a pour mission de développer, de mettre en œuvre et de maintenir un secteur de l'aviation civile sûr, sécurisé et efficace au Rwanda.

Article 6: Attributions du RCAA

Le RCAA a les attributions suivantes:

1° promouvoir le transport aérien des personnes et des biens et superviser le fonctionnement des personnes et sociétés

gukora ibijyanye n'indege za gisiviri;	companies authorized to operate in the area of civil aviation;	autorisées à opérer dans le secteur de l'aviation civile;
2° kugenzura ko ibijyanye n'iby'indege za gisiviri byubahiriza amasezerano mpuzamahanga, amategeko n'amabwiriza;	2° to monitor the compliance of the civil aviation industry with international legal instruments, laws and regulations;	2° surveiller la conformité du secteur de l'aviation civile avec les instruments légaux internationaux, les lois et règlements;
3° gutanga ibyemezo, uburenganzira n'impushya bikenerwa mu bijyanye n'iby'indege za gisiviri hakurikijwe amategeko n'amabwiriza azigenga;	3° to issue permits, authorizations and licenses required in civil aviation in accordance with relevant governing laws and regulations;	3° octroyer des permis, autorisations et licences nécessaires dans l'aviation civile, conformément aux lois et règlements en la matière;
4° kugira inama Guverinoma mu mikoranire yayo n'Umuryango Mpuzamahanga w'Indege za Gisiviri;	4° to advise the Government on its relationship with the International Civil Aviation Organization;	4° conseiller le Gouvernement sur ses relations avec l'Organisation de l'aviation civile internationale;
5° kugira inama Guverinoma ku birebana no gutwara abantu n'ibintu mu kirere;	5° to advise the Government on air transport of people and goods;	5° conseiller le Gouvernement sur le transport aérien des personnes et des biens;
6° kugira inama Guverinoma ku bikorwa byose byihutisha iterambere ry'ibikorwaremezo bijyanye n'iby'indege za gisiviri mu Rwanda;	6° to advise the Government on all activities that accelerate the development of infrastructure of civil aviation industry in Rwanda;	6° conseiller le Gouvernement sur toutes les activités accélérant le développement des infrastructures du secteur de l'aviation civile au Rwanda;
7° guhagararira u Rwanda nk'urwego rw'Igihugu ku rwego mpuzamahanga mu bijyanye n'indege za gisiviri;	7° to represent Rwanda at the international level in respect of matters relating to civil aviation in its capacity as the national authority;	7° représenter, en tant qu'office national, le Rwanda sur le plan international en ce qui concerne l'aviation civile;
8° gukorana n'izindi nzego mu kubungabunga ibijyanye n'umutekano w'iby'indege za gisiviri;	8° to collaborate with other organs to ensure the safety of civil aviation;	8° collaborer avec d'autres organes pour assurer la sécurité de l'aviation civile;
9° kwegeranya, gusesengura no gukoresha ibarurishamibare ryo ku bibuga by'indege n'iry'abandi batanga serivisi mu by'indege	9° to gather, analyse and use statistical data of airports and other civil aviation service providers;	9° rassembler, analyser et utiliser les données statistiques des aéroports et autres prestataires de services de l'aviation civile;

za gisiviri;

10° gushyikirana no gukorana n'ibindi bigo byo mu rwego rw'akarere no mu rwego mpuzamahanga bihuje inshingano.

10° to establish relations and collaborate with other regional and international bodies with similar mission.

10° entretenir des relations et collaborer avec d'autres entités régionales et internationales ayant une mission similaire.

UMUTWE WA III: URWEGO RUREBERERA RCAA N'AMASEZERANO Y'IMIHIHO

CHAPTER III: SUPERVISING AUTHORITY OF RCAA AND PERFORMANCE CONTRACT

CHAPITRE III: AUTORITE DE TUTELLE DU RCAA ET CONTRAT DE PERFORMANCE

Ingingo ya 7: Urwego rureberera RCAA

RCAA irebererwa na Minisiteri ifite gutwara abantu n'ibintu mu nshingano zayo.

Article 7: Supervising authority of RCAA

RCAA is supervised by the Ministry in charge of transportation of people and goods.

Article 7: Autorité de tutelle du RCAA

Le RCAA est placé sous tutelle du Ministère ayant le transport des personnes et des biens dans ses attributions.

Ingingo ya 8: Amasezerano y'imihigo

RCAA ikorera ku masezerano y'imihigo.

Umuyobozi Mukuru wa RCAA agirana amasezerano y'imihigo ya buri mwaka n'Inama y'Ubuyobozi ya RCAA agaragaza ku buryo burambuye umusaruro uteganywa kugerwaho ndetse n'ingamba zo kuwugeraho.

Article 8: Performance contract

RCAA operates on the basis of a performance contract.

The Director General of RCAA concludes with the Board of Directors of RCAA an annual performance contract detailing expected results and strategies to achieve them.

Article 8: Contrat de performance

Le RCAA fonctionne sur base d'un contrat de performance.

Le Directeur Général du RCAA conclut avec le Conseil d'Administration du RCAA un contrat annuel de performance précisant de façon détaillée les résultats escomptés ainsi que les stratégies de leur réalisation.

Uburyo RCAA ihiga n'uburyo bwo gusuzuma imikorere yayo bigenwa n'amategeko abigenga.

Modalities for the conclusion and evaluation of performance contract of RCAA are determined by relevant laws.

Les modalités de conclusion et d'évaluation du contrat de performance du RCAA sont déterminées par les lois en la matière.

**UMUTWE WA IV: IMITUNGANYIRIZE
N'IMIKORERE BYA RCAA**

Ingingo ya 9: Inzego z'Ubuyobozi za RCAA

RCAA igizwe n'inzego z'Ubuyobozi ebyiri (2) zikurikira:

- 1° Inama y'Ubuyobozi;
- 2° Urwego Nshingwabikorwa.

Icyiciro cya mbere: Inama y'Ubuyobozi

Ingingo ya 10: Abagize Inama y'Ubuyobozi ya RCAA

Inama y'Ubuyobozi ya RCAA igizwe n'abantu barindwi (7) bashyirwaho n'Iteka rya Perezida, barimo Perezida na Visi Perezida bayo.

Abagize Inama y'Ubuyobozi batoranywa hakurikijwe ubushobozi n'ubuzobere byabo.

Abagize Inama y'Ubuyobozi ntibagomba kubarizwa mu buryo butaziguye cyangwa buziguye mu bikorwa birebana n'indege za gisiviri cyangwa gukora mu nzego zigengwa n'amategeko agenga indege za gisiviri.

Nibura mirongo itatu ku ijana (30%) by'abagize Inama y'Ubuyobozi bagomba kuba ari abagore.

**CHAPTER IV: ORGANISATION AND
FUNCTIONING OF RCAA**

Article 9: Management organs of RCAA

RCAA is composed of the following two (2) management organs:

- 1° the Board of Directors;
- 2° the Executive Organ.

Section One: Board of Directors

Article 10: Composition of the Board of Directors of RCAA

The Board of Directors of RCAA is composed of seven (7) members appointed by a Presidential Order, including its Chairperson and Deputy Chairperson.

Members of the Board of Directors are selected on the basis of their competence and expertise.

Members of the Board of Directors must avoid engaging, directly or indirectly, in activities related to civil aviation or working in entities regulated by laws governing civil aviation.

At least thirty percent (30%) of the members of the Board of Directors must be females.

**CHAPITRE IV: ORGANISATION ET
FONCTIONNEMENT DU RCAA**

Article 9: Organes de Direction du RCAA

Le RCAA est doté de deux (2) organes de Direction suivants:

- 1° le Conseil d'Administration;
- 2° l'Organe Exécutif.

Section première: Conseil d'Administration

Article 10: Composition du Conseil d'Administration du RCAA

Le Conseil d'Administration du RCAA est composé de sept (7) membres nommés par un Arrêté Présidentiel, dont son Président et son Vice-Président.

Les membres du Conseil d'Administration sont choisis sur base de leur compétence et de leur expertise.

Les membres du Conseil d'Administration ne doivent pas être impliqués directement ou indirectement dans les activités liées à l'aviation civile ou travailler dans des entités régies par les lois régissant l'aviation civile.

Au moins trente pour cent (30%) des membres du Conseil d'Administration doivent être de sexe féminin.

Igihe abagize Inama y'Ubuyobozi bamara ku mirimo yabo n'uko basimburwa bigenwa n'Iteka rya Perezida.

A Presidential Order determines the term of office of members of the Board of Directors as well as their replacement.

Un Arrêté Présidentiel détermine la durée du mandat des membres du Conseil d'Administration ainsi que leur remplacement.

Ingingo va 11: Inshingano z'Inama y'Ubuyobozi

Article 11: Responsibilities of the Board of Directors

Article 11: Attributions du Conseil d'Administration

Inama y'Ubuyobozi ya RCAA ifite inshingano zikurikira:

The Board of Directors of RCAA has the following responsibilities:

Le Conseil d'Administration du RCAA a les attributions suivantes:

1° gukurikirana imikorere y'Urwego Nshingwabikorwa rwa RCAA no gutanga umurongo ngenderwaho ugomba gukurikizwa n'Urwego Nshingwabikorwa mu kuzuza inshingano zarwo;

1° to oversee the functioning of the Executive Organ of RCAA and provide strategic guidance to the Executive Organ in the fulfilment of its responsibilities;

1° superviser le fonctionnement de l'Organe exécutif du RCAA et donner une orientation stratégique à l'Organe Exécutif dans l'accomplissement de ses attributions;

2° kwemeza gahunda y'ibikorwa y'igihe kirekire n'iteganyabikorwa rya RCAA hamwe naraporo zijyana na byo;

2° to approve long-term strategic plan and action plan of RCAA and related reports;

2° approuver le plan stratégique à long terme et le plan d'action du RCAA et les rapports y relatifs;

3° gusinyana amasezerano y'imihigo n'urwego rureberera RCAA;

3° to conclude a performance contract with the supervising authority of RCAA;

3° conclure un contrat de performance avec l'organe de tutelle du RCAA;

4° kwemeza amategeko ngengamikorere ya RCAA uretse imirongo ngenderwaho mu bya tekini, ibikoresho n'ibijyanye n'ubuziranenge byemezwa n'Urwego Nshingwabikorwa;

4° to approve the rules of procedure of RCAA, with the exception of technical guidance, equipment and standards which are approved by the Executive Organ;

4° approuver le règlement d'ordre intérieur du RCAA, excepté les directives techniques, l'équipement et les normes qui sont approuvés par l'Organe Exécutif;

5° kwemeza imishahara n'ibindi bigenerwa abandi bakozi ba RCAA;

5° to approve the structure of salaries and fringe benefits for other staff members of RCAA;

5° approuver la grille de salaires et autres avantages d'autres membres du personnel du RCAA;

6° kwemeza ingengo y'imari ya RCAA ya buri mwaka;

6° to approve the annual budget of RCAA;

6° approuver le budget annuel du RCAA;

- | | | |
|--|--|--|
| 7° gutanga inama ku byemezo byose birebana n'ibibazo bikomeye biri mu nshingano za RCAA; | 7° to provide advice on all decisions on critical matters under the responsibilities of RCAA; | 7° donner des conseils sur toutes les décisions concernant les sujets critiques relevant des attributions du RCAA; |
| 8° kwemeza imiterere y'inzeho z'imirimo za RCAA; | 8° to approve the organizational structure of RCAA; | 8° approuver le cadre organique du RCAA; |
| 9° kwemeza sitati igenga abakozi ba RCAA; | 9° to approve the statute governing the staff of RCAA; | 9° approuver le statut régissant le personnel du RCAA; |
| 10° gusuzuma imikorere ya RCAA hakurikijwe gahunda y'ibikorwa n'ingengo y'imari; | 10° to evaluate the performance of RCAA on the basis of action plan and budget; | 10° évaluer les performances du RCAA sur base du plan d'action et du budget; |
| 11° gukemura amakimbirane arebana n'akazi mu bakozi ba RCAA; | 11° to resolve work-related conflicts involving staff members of RCAA; | 11° régler les conflits liés au travail impliquant le personnel du RCAA; |
| 12° kwemeza raporo y'ibikorwa bya buri gihembwe n'iy'umwaka na raporo y'imikoreshereze y'imari bigomba gushyikirizwa urwego rubifitiye ububasha. | 12° to approve the quarterly and annual activity report and financial statements to be submitted to the competent authority. | 12° approuver le rapport trimestriel et annuel d'activités et le rapport des états financiers à soumettre à l'autorité compétente. |

Ingingo ya 12: Inshingano za Perezida w'Inama y'Ubuyobozi

Article 12: Responsibilities of the chairperson of the Board of Directors

Article 12: Attributions du Président du Conseil d'Administration

Perezida w'Inama y'Ubuyobozi afite inshingano zikurikira:

The Chairperson of the Board of Directors has the following responsibilities:

Le Président du Conseil d'Administration a les attributions suivantes:

- | | | |
|---|--|---|
| 1° kuyobora Inama y'Ubuyobozi no guhuza ibikorwa byayo; | 1° to head the Board of Directors and coordinate its activities; | 1° diriger le Conseil d'Administration et coordonner ses activités; |
| 2° gutumiza no kuyobora inama z'Inama y'Ubuyobozi; | 2° to convene and preside over the meetings of the Board of Directors; | 2° convoquer et présider les réunions du Conseil d'Administration; |
| 3° gushyikiriza inyandikomvugo n'inyandiko y'ibyemezo by'inama y'Inama y'Ubuyobozi ya RCAA urwego ruyireberera; | 3° to submit minutes and statement of resolutions of the meeting of the Board of Directors of RCAA to its supervising authority; | 3° soumettre le procès-verbal et le document des résolutions de la réunion du Conseil d'Administration du RCAA à son organe de tutelle; |
| 4° gushyira umukono ku masezerano | 4° to sign the performance contract | 4° signer le contrat de performance entre |

y'imihigo hagati y'Inama y'Ubuyobozi n'urwego rureberera RCAA;

between the Board of Directors and the supervising authority of RCAA;

le Conseil d'Administration et l'organe de tutelle du RCAA;

5° gushyikiriza raporo za RCAA zemejwe n'Inama y'Ubuyobozi inzego zibigenewe;

5° to submit RCAA reports adopted by the Board of Directors to relevant organs;

5° soumettre aux organes compétents les rapports du RCAA adoptés par le Conseil d'Administration;

6° gukurikirana ishikirwa mu bikorwa ry'ibyemezo by'Inama y'Ubuyobozi;

6° to follow up the implementation of resolutions of the Board of Directors;

6° faire le suivi de la mise en application des résolutions du Conseil d'Administration;

7° gukora indi mirimo yasabwa n'Inama y'Ubuyobozi iri mu nshingano za RCAA.

7° to perform such other duties under the responsibilities of RCAA as may be assigned by the Board of Directors.

7° accomplir toute autre tâche relevant des attributions du RCAA que le Conseil d'Administration peut lui confier.

Ingingo ya 13: Inshingano za Visi Perezida w'Inama y'Ubuyobozi

Article 13: Responsibilities of the deputy chairperson of the Board of Directors

Article 13: Attributions du Vice-Président du Conseil d'Administration

Visi Perezida w'Inama y'Ubuyobozi wa RCAA afite inshingano zikurikira:

The deputy chairperson of the Board of Directors of RCAA has the following responsibilities:

Le Vice-Président du Conseil d'Administration du RCAA a les attributions suivantes:

1° kunganira Perezida no kumusimbura igihe cyose adahari;

1° to assist the chairperson and deputize for him or her in his or her absence;

1° assister le Président et le remplacer en cas d'absence;

2° gukora imirimo yose yasabwa n'Inama y'Ubuyobozi iri mu nshingano za RCAA.

2° to perform such other duties under the responsibilities of RCAA as may be assigned by the Board of Directors.

2° accomplir toute autre tâche relevant des attributions du RCAA que le Conseil d'Administration peut lui confier.

Ingingo ya 14: Ibitabangikanywa no kuba mu bagize Inama y'Ubuyobozi

Article 14: Incompatibilities with membership of the Board of Directors

Article 14: Incompatibilités avec la qualité de membre du Conseil d'Administration

Abagize Inama y'Ubuyobozi ntibemerewe gukora umurimo ugenerwa igihembo muri RCAA.

Members of the Board of Directors are not allowed to perform any remunerated activity within RCAA.

Les membres du Conseil d'Administration ne sont pas autorisés à exercer une fonction rémunérée au sein du RCAA.

Abagize Inama y'Ubuyobozi ntibemerewe gupiganira amasoko atangwa na RCAA n'ay'imirimo iterwa inkunga na RCAA, haba ku giti cyabo cyangwa ibigo bafitemo imigabane.

Ingingo ya 15: Impamvu zituma ugize Inama y'Ubuyobozi *ava* muri uwo mwanya n'uko asimburwa

Ugize Inama y'Ubuyobozi ya RCAA *ava* muri uwo mwanya iyo:

- 1° manda ye irangiye;
- 2° yeguye akoresheje inyandiko;
- 3° atagishoboye gukora imirimo ye kubera uburwayi cyangwa ubumuga bwemejwe n'akanama k'abaganga batatu (3) bemewe na Leta;
- 4° akatiwe burundu igihano cy'igifungo kingana cyangwa kirengeje amezi atandatu (6);
- 5° asibye inama inshuro eshatu (3) zikurikirana nta mpamvu zifite ishingiro;
- 6° agaragaje imyitwarire yose yamutesha agaciro cyangwa yatesha agaciro umurimo akora cyangwa urwego arimo;

Members of the Board of Directors are not allowed, whether individually or through companies in which they hold shares, to bid for tenders of RCAA and of the works funded by RCAA.

Article 15: Reasons for loss of membership of the Board of Directors and modalities for replacement

A member of the Board of Directors loses membership if:

- 1° the term of office expires;
- 2° he or she resigns in writing;
- 3° he or she is no longer able to perform his or her duties due to sickness or disability certified by a committee of three (3) state-recognised physicians;
- 4° he or she is definitively sentenced to a term of imprisonment equal to or exceeding six (6) months;
- 5° he or she fails to attend three (3) consecutive meetings without valid reasons;
- 6° he or she demonstrates any behaviour likely to compromise his or her dignity or dishonour his/her office or institution;

Les membres du Conseil d'Administration ne sont pas autorisés, soit individuellement ou par le biais des sociétés dont ils sont actionnaires, de soumissionner aux marchés du RCAA et à ceux des travaux financés par le RCAA.

Article 15: Causes de perte de la qualité de membre du Conseil d'Administration et modalités de remplacement

Un membre du Conseil d'Administration cesse d'être membre si:

- 1° son mandat expire;
- 2° il démissionne par écrit;
- 3° il n'est plus en mesure de remplir ses fonctions pour cause de maladie ou d'incapacité confirmée par une commission de trois (3) médecins agréés;
- 4° il est définitivement condamné à une peine d'emprisonnement égale ou supérieure à six (6) mois;
- 5° il s'absente à trois (3) réunions consécutives sans raisons valables;
- 6° il manifeste tout comportement susceptible de compromettre sa dignité ou de déshonorer sa fonction ou son institution;

7° abangamira inyungu za RCAA;	7° he or she jeopardizes the interests of RCAA;	7° il compromet les intérêts du RCAA;
8° ahamwe n'icyaha cya jenocide cyangwa icyaha cy'ingengabitekerezo ya jenocide;	8° he or she is convicted of the crime of genocide or genocide ideology;	8° il est reconnu coupable du crime de génocide ou d'idéologie de génocide;
9° atacyujuje impamvu zashingiweho ashirwa muri uwo mwanya;	9° he or she no longer fulfils the requirements considered at the time of his or her appointment to the Board of Directors;	9° il ne remplit plus les conditions pour lesquelles il avait été nommé au Conseil d'Administration;
10° apfuye.	10° he or she dies.	10° il décède.
Iyo umwe mu bagize Inama y'Ubuyobozi ya RCAA avuye mu mirimo ye mbere y'uko manda ye irangira, urwego rubifitiye ububasha rushyiraho umusimbura. Ushyizweho arangiza manda y'uwo asimbuye.	In case a member of the Board of Directors leaves office before the expiry of his or her term of office, the competent authority appoints his or her replacement. The appointee holds office for the remainder of his or her predecessor's term of office.	Lorsqu'un membre du Conseil d'Administration perd la qualité de membre avant l'expiration de son mandat, l'organe compétent nomme son remplaçant. La personne nommée termine le mandat de son prédécesseur.
<u>Ingingo ya 16:</u> Itumizwa n'iterana ry'inama z'Inama y'Ubuyobozi n'ifatwa ry'ibyemezo	<u>Article 16:</u> Convening and holding of meetings of the Board of Directors and decision-making	<u>Article 16:</u> Convocation et tenue des réunions du Conseil d'Administration et prise de décisions
Inama y'Inama y'Ubuyobozi ya RCAA iterana rimwe mu gihembwe n'igihe cyose bibaye ngombwa itumijwe na Perezida wayo, cyangwa Visi Perezida igihe Perezida adahari, babyibwirije cyangwa bisabwe mu nyandiko nibura na kimwe cya gatatu (1/3) cy'abayigize.	The meeting of the Board of Directors of RCAA is held once every quarter and whenever necessary upon invitation by its Chairperson, or in his or her absence, by its Deputy Chairperson, at their own initiative or at the request in writing by at least a third (1/3) of its members.	La réunion du Conseil d'Administration du RCAA se tient une fois par trimestre et chaque fois que de besoin, sur convocation de son Président ou, de son Vice-Président, en cas d'absence du Président, de leur propre initiative ou à la demande écrite d'au moins un tiers (1/3) de ses membres.
Ubutumire bukorwa mu nyandiko ishyikirizwa abagize Inama y'Ubuyobozi hasigaye nibura iminsi cumi n'itanu (15) ngo inama iterane.	The notice of the meeting is in writing and sent to the members of the Board of Directors at least fifteen (15) days before the date of the meeting.	L'invitation est adressée aux membres du Conseil d'Administration par écrit au moins quinze (15) jours avant la tenue de la réunion.
Inama idasanze itumizwa mu nyandiko hasigaye nibura iminsi itatu (3) y'akazi kugira	The extraordinary meeting is convened in writing at least three (3) working days before	La réunion extraordinaire est convoquée par écrit au moins trois (3) jours ouvrables avant la

ngo iterane.

Mu byigwa n'inama y'Inama y'Ubuyobozi mu gihembwe cya mbere cy'umwaka, harimo kwemeza raporo y'imari n'iy'ibikorwa mu mwaka urangiye.

Buri gihembwe kandi, Inama y'Ubuyobozi igomba gusuzuma raporo y'imari n'iy'ibikorwa byerekeranye n'igihembwe kirangiye igashyikirizwa urwego rureberera RCAA.

Umubare wa ngombwa kugira ngo inama y'Inama y'Ubuyobozi iterane ni bibiri bya gatatu (2/3). icyakora, iyo inama itumijwe ubwa kabiri iterana hatitawe ku mubare w'abayigize bahari.

Umuyobozi Mukuru yitabira inama z'Inama y'Ubuyobozi.

Uburyo Inama y'Ubuyobozi ifatamo ibyemezo buteganywa n'amategeko ngengamikorere ya RCAA.

Ingingo ya 17: Itumira mu nama z'Inama y'Ubuyobozi ry'umuntu ushobora kuyungura inama

Inama y'Ubuyobozi ya RCAA ishobora gutumira mu nama zayo umuntu wese ibona ko ashobora kuyungura inama ku ngingo runaka ifite ku murongo w'ibygwa.

Uwatumwe ntiyemerewe gutora cyangwa

the meeting.

Items to be considered at the meeting of the Board of Directors in the first quarter of the year include the approval of the financial and activity reports for the previous year.

Every quarter, the Board of Directors also considers the previous quarter's financial and activity reports to be transmitted to the supervising authority of RCAA.

The quorum for the meeting of the Board of Directors is two-thirds (2/3) of its members. However, if the meeting is convened for the second time, it takes place regardless of the number of members present.

The Director General attends the meetings of the Board of Directors.

The rules of procedure of RCAA determine the procedures for decision-making of the Board of Directors.

Article 17: Invitation of a resource person to the Board of Directors' meetings

The Board of Directors of RCAA may invite to its meeting any person from whom it may seek an advice on any item on the agenda.

The invited person is not allowed to vote or

tenue de la réunion.

Parmi les points à examiner par le Conseil d'Administration au cours du premier trimestre, figure l'approbation du rapport financier et de celui d'activités de l'année précédente.

Chaque trimestre, le Conseil d'Administration examine également le rapport financier et celui d'activités relatifs au trimestre précédent et les transmet à l'organe de tutelle du RCAA.

Le quorum de la réunion du Conseil d'Administration est de deux tiers (2/3) de ses membres. Toutefois, lorsque la réunion est convoquée pour la deuxième fois, elle se tient quel que soit le nombre de membres présents.

Le Directeur Général participe aux réunions du Conseil d'Administration.

Le règlement d'ordre intérieur du RCAA détermine les modalités de prise de décisions par le Conseil d'Administration.

Article 17: Invitation d'une personne ressource aux réunions du Conseil d'Administration

Le Conseil d'administration du RCAA peut inviter à ses réunions toute personne qu'il juge capable de l'éclairer sur un point quelconque inscrit à l'ordre du jour.

La personne invitée n'est pas autorisée à voter

gukurikirana iyigwa ry'izindi ngingo ziri ku murongo w'ibyigwa.

Ingingo ya 18: Iyemezwa ry'ibyemezo by'inama y'Inama y'Ubuyobozi n'inyandikomvugo yayo

Inyandiko y'ibyemezo by'inama y'Inama y'Ubuyobozi ishyirwaho umukono n'abayigize inama ikirangira, kopi yayo ikoherezwa urwego rureberera RCAA mu gihe kitarenze iminsi itanu (5) y'akazi.

Umuyobozi w'Urwego rureberera RCAA atanga ibitekerezo ku myanzuro y'ibyemezo by'inama y'Inama y'Ubuyobozi mu gihe kitarenze iminsi cumi n'itanu (15) y'akazi kuva ayishyikirijwe. Iyo icyo gihe kirenze ntacyo ayivuzeho, imyanzuro y'inama iba yemejwe burundu.

Inyandikomvugo y'inama y'Inama y'Ubuyobozi ishyirwaho umukono na Perezida n'umwanditsi wayo, ikemezwa mu nama ikurikira. Kopi y'inyandikomvugo yoherezwa Urwego rureberera RCAA mu gihe kitarenze iminsi cumi n'itanu (15) guhera umunsi yemerejweho.

Ingingo ya 19: Umwanditsi w'inama z'Inama y'Ubuyobozi

Umuyobozi Mukuru wa RCAA ni we mwanditsi w'inama y'Inama y'Ubuyobozi, ariko igihe cyo gufata ibyemezo ntatora.

follow debates on other items on the agenda.

Article 18: Approval of resolutions and minutes of the meeting of the Board of Directors

Resolutions of the meeting of the Board of Directors are signed by its members present immediately after the meeting, and a copy thereof is sent to the supervising authority of RCAA within five (5) working days.

The head of the supervising authority of RCAA gives his or her views on the resolutions of the meeting of the Board of Directors within fifteen (15) working days of receipt thereof. If this period expires without him or her giving his or her views, such resolutions are deemed to have been definitively approved.

The minutes of the meeting of the Board of Directors are signed jointly by its chairperson and rapporteur and approved at the next meeting. A copy of the minutes of the meeting is sent to the supervising authority of RCAA within fifteen (15) days of approval thereof.

Article 19: Rapporteur of the meeting of the Board of Directors

The Director General of RCAA serves as the rapporteur of the Board of Directors but has no voting right during decision-making.

ou à suivre les débats sur d'autres points inscrits à l'ordre du jour.

Article 18: Approbation des résolutions et du procès-verbal de la réunion du Conseil d'Administration

Les résolutions de la réunion du Conseil d'Administration sont immédiatement signées par les membres présents après la séance et leur copie est transmise à l'organe de tutelle du RCAA dans un délai de cinq (5) jours ouvrables.

Le responsable de l'organe de tutelle du RCAA donne son point de vue sur les résolutions du Conseil d'Administration dans les quinze (15) jours ouvrables suivant leur réception. Passé ce délai sans sa réaction, ces résolutions sont réputées définitivement approuvées.

Le procès-verbal de la réunion du Conseil d'Administration est signé conjointement par son Président et son rapporteur et approuvé au cours de la réunion suivante. Une copie du procès-verbal est transmise à l'organe de tutelle du RCAA dans les quinze (15) jours suivant son approbation.

Article 19: Rapporteur du Conseil d'Administration

Le Directeur Général du RCAA est le rapporteur du Conseil d'Administration mais n'a pas de voix délibérative.

Umuyobozi Mukuru wa RCAA ntajya mu nama zifata ibyemezo ku bibazo bimureba.

The Director General of RCAA does not participate in the meetings that make decisions on issues that concern him or her.

Le Directeur Général du RCAA ne participe pas aux réunions qui prennent des décisions sur des questions qui le concernent.

Icyo gihe abagize Inama y'Ubuyobozi bitoramo umwanditsi.

In that case, members of the Board of Directors elect a rapporteur from among themselves.

Dans ce cas, les membres du Conseil d'Administration élisent en leur sein un rapporteur.

Ingingo va 20: Inyungu bwite mu bibazo bisuzumwa

Article 20: Personal interest in issues under consideration

Article 20: Intérêt personnel dans les points à l'examen

Iyo uri mu bagize Inama y'Ubuyobozi afite inyungu bwite itaziguye cyangwa iziguye mu bibazo bisuzumwa, agomba kumenyesha bidatinze Inama y'Ubuyobozi, aho inyungu ze zishingiye. Umenyesha inyungu afite ku kibazo cyigwa, ntiyitabira inama yiga kuri icyo kibazo.

If a member of the Board of Directors has a direct or indirect interest in issues under consideration, he or she must immediately inform the Board of Directors about where his or her interest lies. A person who declares an interest in the issue under consideration may not attend the meeting deliberating on that issue.

Quand un membre du Conseil d'Administration a un intérêt direct ou indirect dans un point à examen, il doit en informer immédiatement le Conseil d'Administration de ce en quoi consistent ses intérêts. Le membre qui informe de son intérêt dans un point sous l'examen ne participe pas à la réunion qui examine ce sujet.

Iyo bigaragaye ko benshi cyangwa bose mu bagize Inama y'Ubuyobozi bafite inyungu bwite itaziguye cyangwa iziguye mu bibazo bisuzumwa ku buryo bidashoboka gufata ibyemezo kuri ibyo bibazo, ibyo bibazo bishyikirizwa urwego rureberera RCAA rukabifataho icyemezo mu gihe cy'iminsi mirongo itatu (30).

If it appears that many or all members of the Board of Directors have a direct or indirect interest in the issues under consideration in such a way that it is impossible to decide on those issues, such issues are submitted to the supervising authority of RCAA which decides thereon within thirty (30) days.

Lorsqu'il apparaît que la majorité ou l'ensemble des membres du Conseil d'Administration ont un intérêt direct ou indirect dans un point à l'examen de sorte que la prise de décisions sur ces points devienne impossible, ces points sont soumis à l'organe de tutelle du RCAA pour décision dans un délai de trente (30) jours.

Ingingo va 21: Ibigenerwa abagize Inama y'Ubuyobozi bitabiriye inama

Article 21: Sitting allowances for members of the Board of Directors

Article 21: Jetons de présence pour les membres du Conseil d'administration

Ibigenerwa abagize Inama y'Ubuyobozi bitabiriye inama bigenwa n'iteka rya Perezida.

A Presidential Order determines sitting allowances for members of the Board of Directors.

Un Arrêté Présidentiel détermine les jetons de présence alloués aux membres du Conseil d'Administration.

Icyiciro cya 2: Urwego Nshingwabikorwa rwa RCAA

Ingingo ya 22: Abagize Urwego Nshingwabikorwa rwa RCAA

Urwego Nshingwabikorwa rwa RCAA rugizwe n'Umuyobozi Mukuru, ushyirwaho n'iteka rya Perezida n'abandi bakozi bashyirwaho n'Inama y'Ubuyobozi

Iteka rya Perezida rishobora kandi gushyiraho Umuyobozi Mukuru wungirije, rikanagena ububasha n'inshingano bye.

Ingingo ya 23: Inshingano z'Urwego Nshingwabikorwa

Inshingano z'Urwego Nshingwabikorwa rwa RCAA ni izi zikurikira:

- 1° gukora imirimo n'ibikorwa bya buri muni bya RCAA hakurikijwe amategeko n'amabwiriza abigenga;
- 2° gutegura umushinga wa sitati igenga abakozi ba RCAA;
- 3° gutegura umushinga w'imishahara n'ibindi bigenerwa abandi bakozi ba RCAA;
- 4° gutegura umushinga wa gahunda y'ibikorwa by'igihe kirekire n'iteganyabikorwa bya RCAA bigomba kwemezwa n'inama y'Ubuyobozi;

Section 2: Executive Organ of RCAA

Article 22: Composition of the Executive Organ of RCAA

The Executive Organ of RCAA is comprised of the Director General appointed by a Presidential Order and other staff members appointed by the Board of Directors.

A Presidential Order may also appoint a Deputy Director General and determine his or her powers and duties.

Article 23: Responsibilities of the Executive Organ

Responsibilities of the Executive Organ of RCAA are:

- 1° to carry out daily duties and activities of RCAA in accordance with relevant laws and regulations;
- 2° to prepare draft Statute governing staff members of RCAA;
- 3° to develop the draft structure of salaries and fringe benefits for other staff members of RCAA;
- 4° to develop the draft long-term strategic plan and action plan of RCAA to be approved by the Board of Directors;

Section 2: Organe Exécutif du RCAA

Article 22: Composition de l'Organe Exécutif du RCAA

L'Organe Exécutif du RCAA est composé du Directeur Général nommé par Arrêté Présidentiel et d'autres membres du personnel nommés par le Conseil d'Administration.

Un Arrêté Présidentiel peut également nommer un Directeur Général Adjoint et déterminer ses pouvoirs et attributions.

Article 23: Attributions de l'Organe Exécutif

Les attributions de l'Organe Exécutif du RCAA sont les suivantes:

- 1° exécuter les tâches et les activités quotidiennes du RCAA conformément aux lois et règlements en la matière;
- 2° préparer le projet de statut régissant le personnel du RCAA;
- 3° élaborer le projet de grille de salaires et d'autres avantages du personnel du RCAA;
- 4° élaborer le projet de plan stratégique à long terme et le plan d'action du RCAA devant être approuvés par le Conseil d'Administration;

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| 5° gutegura umushinga w'ingengo y'imari y'umwaka ya RCAA igomba kwemezwa n'Inama y'Ubuyobozi; | 5° to prepare the draft annual budget of RCAA to be approved by the Board of Directors; | 5° préparer le projet du budget annuel du RCAA devant être approuvé par le Conseil d'Administration; |
| 6° gutegura umushinga w'imiterere y'inzeho z'imirimu za RCAA ugomba kwemezwa n'Inama y'Ubuyobozi; | 6° to prepare the draft organizational structure of RCAA to be approved by the Board of Directors; | 6° préparer le projet de cadre organique du RCAA devant être approuvé par le Conseil d'Administration; |
| 7° gushyira mu bikorwa ibyemezo by'Inama y'Ubuyobozi ya RCAA; | 7° to implement decisions of the Board of Directors of RCAA; | 7° mettre en œuvre les décisions du Conseil d'Administration du RCAA; |
| 8° gucunga neza abakozi n'umutungo bya RCAA; | 8° to ensure the efficient management of human resources and property of RCAA; | 8° s'assurer de la bonne gestion des ressources humaines et du patrimoine du RCAA; |
| 9° gutanga raporo y'ibikorwa bya buri gihembwe na raporo y'umwaka ku Nama y'Ubuyobozi ya RCAA; | 9° to submit a quarterly activity report and annual report to the Board of Directors of RCAA; | 9° soumettre un rapport d'activités trimestriel et un rapport annuel au Conseil d'Administration du RCAA; |
| 10° gushaka no gushyira mu myanya abakozi ba RCAA hakurikijwe amategeko ngengamikorere ya RCAA; | 10° to recruit and approve the appointment of staff of RCAA in accordance with the rules of procedure of RCAA; | 10° recruter et approuver la nomination du personnel du RCAA conformément au règlement d'ordre intérieur du RCAA; |
| 11° kugena inshingano z'abakozi ba RCAA n'uburyo bakora imirimo yabo; | 11° to determine attributions of RCAA staff members and how they perform their duties; | 11° déterminer les attributions des membres du personnel du RCAA et la manière dont ils s'acquittent de leurs tâches; |
| 12° gukora indi mirimo rwahabwa n'Inama y'Ubuyobozi iri mu nshingano za RCAA. | 12° to perform such other duties under the responsibilities of RCAA as may be assigned by the Board of Directors. | 12° exécuter toute autre tâche relevant des attributions du RCAA que le Conseil d'Administration peut lui confier. |

Ingingo ya 24: Ibitabangikanywa no kuba Umuyobozi Mukuru cyangwa Umuyobozi Mukuru Wungirije wa RCAA

Umuyobozi Mukuru cyangwa Umuyobozi Mukuru Wungirije wa RCAA ntagomba:

Article 24: Incompatibilities with the position of the Director General or the Deputy Director General of RCAA

The Director General or the Deputy Director General of RCAA must not:

Article 24: Incompatibilités avec la fonction de Directeur Général ou de Directeur Général Adjoint du RCAA

Le Directeur Général ou le Directeur Général Adjoint du RCAA ne doit pas:

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| 1° kugira akandi kazi gahemberwa akora; | 1° hold any other remunerated job; | 1° occuper toute autre fonction pour laquelle il est rémunéré; |
| 2° gushora imari cyangwa kugira amasezerano ku buryo ubwo aribwo bwose bwabangamira akazi akora; | 2° invest or enter into contracts that may in any way jeopardize his or her office; | 2° faire des investissements ou conclure des contrats pouvant d'une quelconque manière compromettre sa fonction; |
| 3° gupiganira amasoko ya Leta haba ku giti cye ibigo cyangwa amasosiyete afitemo imigabane. | 3° bid, either individually or through companies in which he or she holds shares, for public contracts. | 3° soumissionner, individuellement ou par le biais des sociétés dont il est actionnaires, aux marchés publics. |

Ingingo ya 25: Ububasha n'inshingano by'Umuyobozi Mukuru wa RCAA

Umuyobozi Mukuru wa RCAA afite ububasha n'inshingano byo gufata ibyemezo mu micungire y'abakozi n'umutungo bya RCAA akurikije amategeko abigenga.

Umuyobozi Mukuru wa RCAA ashinzwe ibi bikurikira:

- 1° kuyobora no guhuza imirimo n'ibikorwa bya buri muni bya RCAA hakurikijwe amategeko n'amabwiriza abigenga;
- 2° guhagararira RCAA imbere y'amategeko;
- 3° kuba umuvugizi wa RCAA;
- 4° guca ihazabu yo mu rwego rw'ubutegetsi;
- 5° gutegura gahunda na raporo y'ibikorwa byemezwa n'Inama y'Umuyobozi ya RCAA;

Article 25: Powers and responsibilities of the Director General of RCAA

The Director General of RCAA has the power to make decisions on the management of human resources and property of RCAA in accordance with relevant laws.

The Director General of RCAA has the following responsibilities:

- 1° to head and coordinate daily duties and activities of RCAA in accordance with relevant laws and regulations;
- 2° to serve as the legal representative of RCAA;
- 3° to serve as the spokesperson of RCAA;
- 4° to impose administrative fine;
- 5° to draft the action plan and activity report to be approved by the Board of Directors of RCAA;

Article 25: Pouvoirs et attributions du Directeur Général du RCAA

Le Directeur Général du RCAA dispose du pouvoir de décisions dans la gestion des ressources humaines et du patrimoine du RCAA conformément aux lois en la matière.

Le Directeur Général du RCAA a les attributions suivantes:

- 1° diriger et coordonner les tâches et les activités quotidiennes du RCAA conformément aux lois et règlements en la matière;
- 2° être le représentant légal du RCAA;
- 3° servir de porte-parole du RCAA;
- 4° imposer une amende administrative;
- 5° élaborer le plan et le rapport d'activités devant être approuvés par le Conseil d'Administration du RCAA;

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| 6° gutegura umushinga w'amategeko ngengamikorere ya RCAA yemezwa n'Inama y'Ubuyobozi ya RCAA; | 6° to prepare draft rules of procedure of RCAA to be approved by the Board of Directors of RCAA; | 6° élaborer un projet du règlement d'ordre intérieur du RCAA devant être approuvé par le Conseil d'Administration du RCAA; |
| 7° gutegura imbanzirizamushinga y'ingengo y'imari y'umwaka ya RCAA; | 7° to prepare the draft annual budget proposal of RCAA; | 7° préparer l'avant-projet de budget annuel du RCAA; |
| 8° gucunga ingengo y'imari ya RCAA n'ishyirwa mu bikorwa byayo; | 8° to ensure the management and execution of RCAA budget; | 8° assurer la gestion et l'exécution du budget du RCAA; |
| 9° gutumira no kuyobora inama za RCAA; | 9° to convene and chair the meetings of RCAA; | 9° convoquer et présider les réunions du RCAA; |
| 10° gukora indi mirimo yahabwa n'Inama y'Ubuyobozi, ijyanye n'inshingano za RCAA. | 10° to perform such other duties under the responsibilities of RCAA as may be assigned by the Board of Directors. | 10° effectuer toute autre tâche relevant des attributions du RCAA que le Conseil d'Administration peut lui confier. |

Ingingo ya 26: Sitati igenga Abakozi ba RCAA

Sitati igenga Abakozi ba RCAA itegurwa n'Urwego Nshingwabikorwa ikemezwa n'Inama y'Ubuyobozi.

Ingingo ya 27: Imbonerahamwe n'imiterere y'imyanya y'imirimo

Imbonerahamwe n'imiterere y'imyanya y'imirimo bya RCAA bitegurwa n'Urwego Nshingwabikorwa rwa RCAA bikemezwa n'Inama y'Ubuyobozi ya RCAA.

Article 26: Statute governing staff members of RCAA

The statute governing staff members of RCAA is prepared by the Executive Organ and approved by the Board of Directors.

Article 27: Organisational structure and organization chart

The organisational structure and organization chart of RCAA are prepared by the Executive Organ or RCAA and approved by the Board of Directors of RCAA.

Article 26: Statut régissant les membres du personnel du RCAA

Le statut régissant les membres du personnel du RCAA est élaboré par l'Organe Exécutif et approuvé par le Conseil d'Administration.

Article 27: Cadre organique et organigramme

Le cadre organique et organigramme du RCAA sont élaborés par l'Organe Exécutif du RCAA et approuvés par le Conseil d'Administration du RCAA.

Ingingo ya 28: Ibigenerwa Umuyobozi Mukuru n'Umuyobozi Mukuru Wungirije ba RCAA

Ibigenerwa Umuyobozi Mukuru n'Umuyobozi Mukuru Wungirije bigenwa n'Iteka rya Perezida.

Ingingo ya 29: Imishahara n'ibindi bigenerwa abandi bakozi ba RCAA

Imishahara n'ibindi bigenerwa abandi bakozi ba RCAA bitegurwa n'Urwego Nshingwabikorwa rwa RCAA bikemezwa n'Inama y'Ubuyobozi ya RCAA.

Ingingo ya 30: Imikorere n'imikoranire y'inzego za RCAA

Amategeko ngengamikorere ya RCAA ateganya uburyo bw'imikorere n'imikoranire by'inzego za RCAA.

UMUTWE WA V: UMUTUNGO N'IMARI

Ingingo ya 31: Umutungo wa RCAA n'inkomoko yawo

Umutungo wa RCAA ugizwe n'ibintu byimukanwa n'ibitimukanwa.

Umutungo wa RCAA ukomoka kuri ibi bikurikira:

Article 28: Fringe benefits for the Director General and Deputy Director General of RCAA

A Presidential Order determines fringe benefits for the Director General and Deputy Director General.

Article 29: Salaries and fringe benefits for other staff members of RCAA

Salaries and fringe benefits for other staff members of RCAA are proposed by the Executive Organ of RCAA and approved by the Board of Directors of RCAA.

Article 30: Functioning and relationships between the organs of RCAA

The rules of procedure of RCAA determine the functioning and relationships between the organs of RCAA.

CHAPTER V: PROPERTY AND FINANCE

Article 31: Property of RCAA and its source

The property of RCAA is composed of movable and immovable assets.

The property of RCAA is derived from the following sources:

Article 28: Appointements accordés au Directeur Général et au Directeur Général Adjoint du RCAA

Un Arrêté Présidentiel détermine les appointements accordés au Directeur Général et au Directeur Général Adjoint.

Article 29: Salaires et autres avantages accordés aux autres membres du personnel du RCAA

Les salaires et autres avantages accordés aux autres membres du personnel du RCAA sont proposés par l'Organe Exécutif du RCAA et approuvés par le Conseil d'Administration du RCAA.

Article 30: Fonctionnement et relations des organes du RCAA

Le règlement d'ordre intérieur du RCAA détermine le fonctionnement et les relations des organes du RCAA.

CHAPITRE V: PATRIMOINE ET FINANCES

Article 31: Patrimoine du RCAA et sa source

Le patrimoine du RCAA comprend les biens meubles et immeubles.

Le patrimoine du RCAA provient des sources suivantes:

1° amafaranga akomoka kw'itangwa ry'impushya, ku masezerano, ku bahawe ibyemezo, ku nzego n'abantu ku giti cyabo bakora ibijyanye n'iby'indege za gisiviri;	1° fees levied for authorisation, permit and licence issuance, fees arising from contracts, fees collected from individual and moral persons operating in civil aviation;	1° frais relatifs à l'octroi de permis, autorisations et licences, frais provenant des contrats, frais perçus auprès des personnes physiques et morales opérant dans le domaine de l'aviation civile;
2° inkunga ya Leta cyangwa iy'abafatanyabikorwa mu iterambere;	2° State or development partners' subsidies;	2° les subventions de l'État ou des partenaires au développement;
3° inyungu zikomoka ku mutungo wayo;	3° interests from its property;	3° les intérêts de son patrimoine;
4° amahazabu yo mu rwego rw'ubutegetsi;	4° administrative fines;	4° amendes administratives;
5° amafaranga aturuka ku bugenzuzi;	5° oversight fees;	5° frais de contrôle;
6° inguzanyo zihabwa RCAA zemewe na Minisitiri ufite imari mu nshingano ze;	6° loans granted to RCAA as approved by the Minister in charge of finance;	6° les prêts accordés au RCAA approuvés par le Ministre ayant les finances dans ses attributions;
7° ibindi bikomoka ku mirimo ikora;	7° other income from services rendered;	7° autres revenus des services prestés;
8° impano n'indagano.	8° donations and bequests.	8° les dons et legs.
<u>Ingingo ya 32: Imikoreshereze, imicungire n'imigenzurire by'umutungo</u>	<u>Article 32: Use, management and audit of property</u>	<u>Article 32: Utilisation, gestion et audit du patrimoine</u>
Imari n'umutungo bya RCAA bikoreshwa kandi bigacungwa hakurikijwe amategeko abigenga.	The finance and property of RCAA are used and managed in accordance with relevant laws.	Les finances et le patrimoine du RCAA sont utilisés et gérés conformément aux lois en la matière.
Ubugenzuzi bw'imari n'umutungo bya RCAA bukorwa n'Urwego rw'Ubugenzuzi Bukuru bw'Imari ya Leta hakurikijwe amategeko abigenga.	The Auditor General of State Finances carries out the audit of finance and property of RCAA in accordance with relevant laws.	L'Office de l'Auditeur Général des Finances de l'État effectue l'audit des finances et patrimoine du RCAA conformément aux lois en la matière.
Ubugenzuzi bushinzwe igenzura rya buri muni ry'imikoreshereze y'umutungo wa	The internal audit service of RCAA submits its report to the Board of Directors of RCAA with	Le service d'audit interne du RCAA transmet son rapport au Conseil d'Administration du

RCAA bukorera raporo Inama y'Ubuyobozi ya RCAA bugaha kopi Umuyobozi Mukuru wa RCAA.

a copy to the director general of RCAA.

RCAA avec copie au Directeur Général du RCAA.

RCAA ishobora kwitabaza abagenzuzi b'imari baturutse hanze, bisabwe Urwego rw'Ubugenzuzi Bukuru bw'Imari ya Leta rukabyemera.

RCAA may use external auditors upon request to and approval by the Office of the Auditor General of State Finances.

Le RCAA peut, sur demande adressée à l'Office de l'Auditeur Général des Finances de l'État et acceptée par celui-ci, faire recours aux auditeurs externes.

Ingingo ya 33: Iyemeza n'imicungire by'ingingo y'imari

Article 33: Approval and management of the budget of RCAA

Article 33: Adoption et gestion du budget du RCAA

Ingingo y'imari ya RCAA yemezwa kandi igacungwa hakurikijwe amategeko abigenga.

The budget of RCAA is approved and managed in accordance with relevant laws.

Le budget du RCAA est adopté et géré conformément aux lois en la matière.

Ingingo ya 34: Raporo y'umwaka y'ibaruramari

Article 34: Annual financial statements

Article 34: Rapport annuel des états financiers

Mu gihe kitarenze amezi atatu (3) akurikira impera z'umwaka w'ibaruramari, Umuyobozi Mukuru wa RCAA ashidikiriza urwego rureberera RCAA raporo y'umwaka w'ibaruramari n'iteganyabikorwa ry'umwaka ukurikira imaze kwemezwa n'Inama y'Ubuyobozi ya RCAA hakurikijwe amategeko agenga imicungire y'imari n'umutungo bya Leta.

Within three (3) months following the closure of the financial year, the Director General of RCAA submits to the supervising authority of RCAA the annual financial statements and the action plan for the following year after its approval by the Board of Directors of RCAA in accordance with laws governing the management of State finance and property.

Dans un délai de trois (3) mois qui suivent la fin de l'exercice comptable, le Directeur Général du RCAA transmet à l'organe de tutelle du RCAA le rapport annuel des états financiers et le plan d'action pour l'année suivante après son approbation par le Conseil d'Administration du RCAA conformément aux lois régissant la gestion des finances et du patrimoine de l'État.

UMUTWE WA VI: INGINGO ZINYURANYE, IZ'INZIBACYUHO N'IZISOZA

CHAPTER VI: MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

CHAPITRE VI: DISPOSITIONS DIVERSES, TRANSITOIRES ET FINALES

Ingingo ya 35: Ibyakozwe mbere y'uko iri tegeko ritangazwa

Article 35: Acts performed before publication of this Law

Article 35: Actes posés avant la publication de la présente loi

Ibyakozwe na RCAA yashyizweho n'Itegeko n° 03/2017 ryo ku wa 21/02/2017 rishyiraho

Acts undertaken by RCAA as established by Law n° 03/2017 of 21/02/2017 establishing

Les actes posés par le RCAA créé par la Loi n° 03/2017 du 21/02/2017 portant création de

Ikigo cy'Igihugu gishinzwe iby'indege za gisiviri (RCAA), rikanagena inshingano, imiterere n'imikorere byacyo, bigumana agaciro kabyo.

Ingingo ya 36: Igihe cy'inzibacyuho

Mu gihe kitarenze amezi atandatu (6) uhereye ku muni iri tegeko ritangarijwe mu Igazeti ya Leta ya Repubulika y'u Rwanda, RCAA ishyizweho n'iri tegeko igomba kuba yamaze guhuza ibikorwa byayo n'iri tegeko.

Ingingo ya 37: Kwegurirwa Abakozi

Abakozi bari aba RCAA yashyizweho n'Itegeko n° 03/2017 ryo ku wa 21/02/2017 rishyiraho Ikigo cy'Igihugu gishinzwe iby'indege za gisiviri (RCAA), rikanagena inshingano, imiterere n'imikorere byacyo bakomeza kuba aba RCAA ishyizweho n'iri tegeko.

Ingingo ya 38: Kwegurirwa umutungo, amasezerano n'imyenda

Amasezerano, imitungo yimukanwa n'itimukanwa n'imyenda byari ibya RCAA yashyizweho n'Itegeko n° 03/2017 ryo ku wa 21/02/2017 rishyiraho Ikigo cy'Igihugu gishinzwe iby'indege za gisiviri (RCAA), rikanagena inshingano, imiterere n'imikorere byacyo byeguriwe RCAA ishyizweho n'iri tegeko.

Rwanda Civil Aviation Authority (RCAA) and determining its mission, organisation and functioning remain valid.

Article 36: Transitional period

Within six (6) months from the date of publication of this Law in the Official Gazette of the Republic of Rwanda, RCAA established by this law must harmonise its activities with this law.

Article 37: Transfer of staff members

Staff members of RCAA as established by Law n° 03/2017 of 21/02/2017 establishing Rwanda Civil Aviation Authority (RCAA) and determining its mission, organisation and functioning, remain under the authority of RCAA as established by this Law.

Article 38: Transfer of property, contracts and liabilities

Contracts, movable and immovable assets as well as liabilities of RCAA established by Law n° 03/2017 of 21/02/2017 establishing Rwanda Civil Aviation Authority (RCAA) and determining its mission, organisation and functioning are transferred to RCAA as established by this Law.

l'Office Rwandais de l'aviation civile (RCAA) et déterminant sa mission, son organisation et son fonctionnement restent valables.

Article 36: Période transitoire

Dans un délai de six (6) mois à compter de la publication de la présente loi au Journal Officiel de la République du Rwanda, le RCAA créé par la présente loi doit conformer ses activités à la présente loi.

Article 37: Transfert du personnel

Le personnel du RCAA créé par la Loi n° 03/2017 du 21/02/2017 portant création de l'Office Rwandais de l'aviation civile (RCAA) et déterminant sa mission, son organisation et son fonctionnement reste sous l'autorité du RCAA créé par la présente loi.

Article 38: Transfert du patrimoine, des contrats et du passif

Les contrats, les biens meubles et immeubles ainsi que le passif du RCAA créé par la Loi n° 03/2017 du 21/02/2017 portant création de l'Office Rwandais de l'aviation civile (RCAA) et déterminant sa mission, son organisation et son fonctionnement sont transférés au RCAA créé par la présente loi.

Ingingo ya 39: Itegurwa, isuzumwa n'itorwa by'iri tegeko

Iri tegeko ryateguwe mu rurimi rw'Icyongereza, risuzumwa kandi ritorwa mu rurimi rw'Ikinyarwanda.

Ingingo ya 40: Ivanwaho ry'itegeko n'ingingo z'amategeko binyuranyije n'iri tegeko

Itegeko n° 03/2017 ryo ku wa 21/02/2017 rishyiraho Ikigo cy'Igihugu gishinzwe iby'indege za gisiviri (RCAA), rikanagena inshingano, imiterere n'imikorere byacyo n'izindi ngingo z'amategeko abanziriza iri tegeko kandi binyuranyije na ryo bivanyweho.

Ingingo ya 41: Igihe iri tegeko ritangira gukurikizwa

Iri tegeko ritangira gukurikizwa ku muni ritangarijweho mu Igazeti ya Leta ya Repubulika'y'u Rwanda.

Kigali, ku wa 13/04/2019

Article 39: Drafting, consideration and adoption of this Law

This Law was drafted in English, considered and adopted in Ikinyarwanda.

Article 40: Repealing provision

Law n° 03/2017 of 21/02/2017 establishing Rwanda Civil Aviation Authority (RCAA) and determining its mission, organisation and functioning as well as all other prior legal provisions contrary to this Law are repealed.

Article 41: Commencement

This Law comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.

Kigali, on 13/04/2019

Article 39: Initiation, examen et adoption de la présente loi

La présente loi a été initiée en anglais, examinée et adoptée en Ikinyarwanda.

Article 40: Disposition abrogatoire

La Loi n° 03/2017 du 21/02/2017 portant création de l'Office Rwandais de l'aviation civile (RCAA) et déterminant sa mission, son organisation et son fonctionnement ainsi que toutes les autres dispositions légales antérieures contraires à la présente loi sont abrogées.

Article 41: Entrée en vigueur

La présente loi entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.

Kigali, le 13/04/2019

(sé)

KAGAME Paul
Perezida wa Repubulika

(sé)

KAGAME Paul
President of the Republic

(sé)

KAGAME Paul
Président de la République

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe

(sé)

Dr NGIRENTE Edouard
Prime Minister

(sé)

Dr NGIRENTE Edouard
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)

BUSINGYE Johnston
Minisitiri w'Ubutabera/Intumwa Nkuru ya
Leta

(sé)

BUSINGYE Johnston
Minister of Justice/Attorney General

(sé)

BUSINGYE Johnston
Ministre de la Justice/Garde des Sceaux

ITEKA RYA MINISITIRI W'INTEBE N°74/03 RYO KU WA 22/05/2019 RIGENA IMBONERAHAMWE Y'IMYANYA Y'IMIRIMO, IMISHAHARA N'IBINDI BIGENERWA ABAKOZI B'IKIGO GISHINZWE KUGENZURA IBIRIBWA N'IMITI MU RWANDA

PRIME MINISTER'S ORDER N° 74/03 OF 22/05/2019 DETERMINING ORGANISATIONAL STRUCTURE, SALARIES AND FRINGE BENEFITS FOR EMPLOYEES OF RWANDA FOOD AND DRUGS AUTHORITY

ARRÊTÉ DU PREMIER MINISTRE N° 74/03 DU 22/05/2019 DÉTERMINANT LA STRUCTURE ORGANISATIONNELLE, LES SALAIRES ET AUTRES AVANTAGES ACCORDÉS AU PERSONNEL DE L'OFFICE RWANDAIS DES PRODUITS ALIMENTAIRES ET PHARMACEUTIQUES

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ITEKA RYA MINISITIRI W'INTEBE N°74/03 RYO KU WA 22/05/2019 RIGENA IMBONERAHAMWE Y'IMYANYA Y'IMIRIMO, IMISHAHARA N'IBINDI BIGENERWA ABAKOZI B'IKIGO GISHINZWE KUGENZURA IBIRIBWA N'IMITI MU RWANDA

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Minisitiri w'Intebe,

The Prime Minister,

Le Premier Ministre,

Ashingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo iya 119, iya 120, iya 121, iya 122 n'iya 176;

Pursuant to the Constitution of the Republic of Rwanda 2003 revised in 2015, especially in Articles 119, 120, 121, 122, and 176;

Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 119, 120, 121, 122 et 176;

Ashingiye ku Itegeko n° 86/2013 ryo ku wa 11/09/2013 rishyiraho sitati rusange igenga abakozi ba Leta, cyane cyane mu ngingo yaryo ya 52;

Pursuant to Law n° 86/2013 of 11/09/2013 establishing the general statutes for Public Service, especially in Article 52;

Vu la Loi n° 86/2013 du 11/09/2013 portant statut général de la fonction publique, spécialement en son article 52;

Bisabwe na Minisitiri w'Abakozi ba Leta n'Umurimo;

On proposal by the Minister of Public Service and Labour;

Sur proposition du Ministre de la Fonction Publique et du Travail;

Inama y'Abaminisitiri, yateranye ku wa 02/05/2018, imaze kubisuzuma no kubyemeza.

After consideration and approval by the Cabinet, in its session of 02/05/2018.

Après examen et adoption par le Conseil des Ministres, en sa séance du 02/05/2018.

ATEGETSE:

ORDERS:

ARRÊTE:

Ingingo ya mbere: Icyo iri teka rigamije

Article One: Purpose of this Order

Article premier: Objet du présent Arrêté

Iri teka rishyiraho imbonerahamwe y'imyanya y'imirimo, imishahara n'ibindi bigenerwa abakozi b'Ikigo gishinzwe kugenzura ibiribwa n'imiti mu Rwanda (Rwanda FDA).

This Order determines the organisational structure, salaries and fringe benefits for employees of Rwanda Food and Drugs Authority (Rwanda FDA).

Le présent arrêté fixe la structure organisationnelle, les salaires et autres avantages accordés au personnel de l'Office Rwandais des produits alimentaires et pharmaceutiques (Rwanda FDA).

Ingingo ya 2: Imbonerahamwe y'imyanya y'imirimo

Imbonerahamwe y'imyanya y'imirimo y'Ikigo gishinzwe kugenzura ibiribwa n'imiti mu Rwanda iri ku mugereka wa I w'iri teka.

Ingingo ya 3: Igenwa ry'umushahara

Imishahara y'abakozi ba Rwanda FDA igenwa hashingiwe ku mbonerahamwe y'urutonde rw'imirimo kandi hakurikijwe amahame ngenderwaho mu kubara imishahara mu butegetsi bwa Leta.

Urwego, umubare fatizo, agaciro k'umubare fatizo n'umushahara mbumbe bigendana na buri mwanya w'umurimo muri Rwanda FDA biri ku mugereka wa II w'iri teka.

Ingingo ya 4: Ibigize umushahara mbumbe

Umushahara mbumbe wa buri kwezi ku mukozi wo muri Rwanda FDA ukubiyemo iby'ingenzi bikurikira:

- 1 ° umushahara fatizo;
- 2 ° indamunite y'icumbi;
- 3 ° indamunite y'urugendo;
- 4 ° inkunga ya Leta mu bwiteganyirize bw'umukozi;
- 5 ° inkunga ya Leta yo kuvuza umukozi.

Abayobozi bakuru bari ku nzego z'imirimo za "E", "F", "G/1.IV" na "2.III" ntibagenerwa indamunite y'urugendo ivugwa mu gika cya mbere cy'iyi ngingo. Boroherezwa

Article 2: Organisational structure

The organisational structure for Rwanda Food and Drugs Authority is in annex I of this Order.

Article 3: Determination of the salary

Salaries for employees of Rwanda FDA are determined basing on the job classification and in accordance with general principles on salary calculation in public service.

The level, index, index value and the gross salary corresponding to each job position in Rwanda FDA are in annex II to this Order.

Article 4: Composition of the gross salary

The monthly gross salary for each employee of Rwanda FDA is mainly composed of the following:

- 1 ° basic salary;
- 2 ° housing allowance;
- 3 ° transport allowance;
- 4 ° state contribution for social security;
- 5 ° State contribution for medical care.

Senior officials positioned on "E", "F", "G/1.IV" and "2.III" job levels are not entitled to the transport allowance specified in Paragraph One of this Order.

Article 2: Structure organisationnelle

La structure organisationnelle de l'Office Rwandais des produits alimentaires et pharmaceutiques est en annexe I du présent arrêté.

Article 3: Détermination du salaire

Les salaires alloués au personnel de Rwanda FDA sont déterminés suivant la classification des emplois et conformément aux principes généraux de fixation des salaires dans la fonction publique.

Le niveau, l'indice, la valeur indiciaire et le salaire brut correspondant à chaque emploi au sein de Rwanda FDA sont en annexe II du présent arrêté.

Article 4: Composition du salaire brut

Le salaire brut mensuel pour chaque agent de Rwanda FDA comprend principalement ce qui suit:

- 1 ° le salaire de base;
- 2 ° l'indemnité de logement;
- 3 ° l'indemnité de transport;
- 4 ° la contribution de l'Etat à la sécurité sociale;
- 5 ° la contribution de l'Etat aux soins médicaux.

Les hauts cadres aux postes de niveau "E", "F", "G/1.IV" et "2.III" ne bénéficient pas de l'indemnité de transport visée à l'alinéa premier du présent article. Leur transport est facilité conformément aux

ingendo hakurikijwe amabwiriza ya Minisitiri ufite gutwara abantu mu nshingano ze.

Abakozi bari ku rwego rwa “3” ntibagenerwa indamunite y’urugendo ivugwa mu gika cya mbere cy’iyi ngingo. Bagenerwa indamunite yihariye y’urugendo hakurikijwe amabwiriza ya Minisitiri ufite abakozi ba Leta mu nshingano ze.

Ingingo ya 5: Ibindi bigenerwa Umuyobozi Mukuru wa Rwanda FDA uri ku rwego rwa “E”

Umuyobozi Mukuru wa Rwanda FDA agenerwa ibi bikurikira:

- 1 ° amafaranga y’u Rwanda ibihumbi ijana (100.000 FRW) yo kwishyura itumanaho rya telefoni yo mu biro buri kwezi;
- 2 ° amafaranga y’u Rwanda ibihumbi ijana na mironko itanu (150.000 Frw) yo kwishyura itumanaho rya telefoni igendanwa buri kwezi;
- 3 ° amafaranga y’u Rwanda ibihumbi mironko ine (40.000 Frw) yo kwishyura itumanaho rya interineti igendanwa buri kwezi;
- 4 ° amafaranga y’u Rwanda ibihumbi magana atatu (300.000 RFW) yo kwakira abashyitsi mu kazi anyuzwa kuri konti ya Rwanda FDA buri kwezi;
- 5 ° koroherazwa ingendo hakurikijwe amabwiriza ya Minisitiri ufite gutwara abantu n’ibintu mu nshingano ze.

Their transport is facilitated in accordance with Instructions of the Minister in charge of transport.

Staff members positioned on level “3” are not entitled to the transport allowance specified in Paragraph One of this Order. They are entitled to a special transport allowance in accordance with instructions of the Minister in charge of public service.

Article 5: Fringe benefits for Director General of Rwanda FDA on “E” job level

The Director General of Rwanda FDA is entitled to the following fringe benefits:

- 1 ° one hundred thousand Rwandan francs (FRW 100,000) per month for office landline communication allowance;
- 2 ° one hundred and fifty thousand Rwandan francs (FRW 150,000) per month for mobile phone communication allowance;
- 3 ° forty thousand Rwandan francs (FRW 40,000) per month for wireless internet connection;
- 4 ° office entertainment allowance of three hundred thousand Rwandan francs (FRW 300,000 FRW) per month transferred to the Rwanda FDA’s account;
- 5 ° transport facilitation in accordance with the Instructions of the Minister in charge of transport.

instructions du Ministre ayant le transport dans ses attributions.

Les agents aux postes de niveau “3” ne bénéficient pas de l’indemnité de transport visée à l’alinéa premier du présent article. Ils bénéficient d’une indemnité spéciale de transport conformément aux instructions du Ministre ayant la fonction publique dans ses attributions.

Article 5: Avantages alloués au Directeur Général de Rwanda FDA au poste de niveau “E”

Le Directeur Général de Rwanda FDA bénéficie des avantages suivants:

- 1 ° les frais de communication par téléphone de bureau équivalent à cent mille francs rwandais (100.000 FRW) par mois;
- 2 ° les frais de communication par téléphone portable équivalent à cent cinquante mille francs rwandais (150.000 FRW) par mois;
- 3 ° les frais de communication par internet sans fil équivalent à quarante mille francs rwandais (40.000 FRW) par mois;
- 4 ° les frais de représentation au service équivalent à trois cent mille francs rwandais (300.000 FRW) par mois et transférés au compte de Rwanda FDA;
- 5 ° facilitation de transport conformément aux instructions du Ministre ayant le transport dans ses attributions.

Ingingo ya 6: Ibindi bigenerwa Umuyobozi Mukuru Wungirije wa Rwanda FDA uri ku rwego rwa “F”

Umuyobozi Mukuru Wungirije wa Rwanda FDA agenerwa ibi bikurikira:

- 1 ° amafaranga y’u Rwanda ibihumbi ijana (100.000 FRW) yo kwishyura itumanaho rya telefoni yo mu biro buri kwezi;
- 2 ° amafaranga y’u Rwanda ibihumbi ijana (100.000 Frw) yo kwishyura itumanaho rya telefoni igendanwa buri kwezi;
- 3 ° koroherezwa ingendo hakurikijwe amabwiriza ya Minisitiri ufite gutwara abantu n’ibintu mu nshingano ze.

Ingingo ya 7: Ibindi bigenerwa Head of Department uri ku rwego rwa “G/1.IV”

Head of Department agenerwa ibi bikurikira:

- 1 ° amafaranga y’u Rwanda ibihumbi ijana (100.000 FRW) yo kwishyura itumanaho rya telefoni yo mu biro buri kwezi;
- 2 ° amafaranga y’u Rwanda ibihumbi ijana (100.000 FRW) yo kwishyura itumanaho rya telefoni igendanwa buri kwezi;
- 3 ° koroherezwa ingendo hakurikijwe amabwiriza ya Minisitiri ufite gutwara abantu n’ibintu mu nshingano ze.

Article 6: Fringe benefits for the Deputy Director General of Rwanda FDA on “F” job level

The Deputy Director General of Rwanda FDA is entitled to the following fringe benefits:

- 1 ° one hundred thousand Rwandan francs (FRW 100,000) per month for office landline communication allowance;
- 2 ° one hundred thousand Rwandan francs (FRW 100,000) per month for mobile phone communication allowance;
- 3 ° transport facilitation in accordance with the Instructions of the Minister in charge of transport.

Article 7: Fringe benefits for a Head of Department on “G/1.IV” job level

A Head of Department is entitled to the following fringe benefits:

- 1 ° one hundred thousand Rwandan francs (FRW 100,000) per month for office landline communication allowance;
- 2 ° one hundred thousand Rwandan francs (FRW 100,000) per month for mobile phone communication allowance;
- 3 ° transport facilitation in accordance with the Instructions of the Minister in charge of transport.

Article 6: Avantages alloués au Directeur Général Adjoint de Rwanda FDA au poste de niveau “F”

Le Directeur Général Adjoint de Rwanda FDA bénéficie des avantages suivants:

- 1 ° les frais de communication par téléphone de bureau équivalant à cent mille francs rwandais (100.000 FRW) par mois;
- 2 ° les frais de communication par téléphone portable équivalant à cent mille francs rwandais (100.000 FRW) par mois;
- 3 ° facilitation de transport conformément aux instructions du Ministre ayant le transport dans ses attributions.

Article 7: Autres avantages alloués à un Head of Department au poste de niveau “G/1.IV”

Un *Head of Department* bénéficie des avantages suivants:

- 1 ° les frais de communication par téléphone de bureau équivalent à cent mille francs rwandais (100.000 FRW) par mois;
- 2 ° les frais de communication par téléphone portable équivalent à cent mille francs rwandais (100.000 FRW) par mois;
- 3 ° facilitation de transport conformément aux instructions du Ministre ayant le transport dans ses attributions.

Ingingo ya 8: Ibindi bigenerwa Divison Manager uri ku rwego rwa “2.III”

Divison Manager agenerwa ibi bikurikira:

- 1 ° amafaranga y’u Rwanda ibihumbi mirongo irindwi (70.000 FRW) yo kwishyura itumanaho rya telefoni yo mu biro buri kwezi;
- 2 ° amafaranga y’u Rwanda ibihumbi mirongo irindwi (70.000 FRW) yo kwishyura itumanaho rya telefoni igendanwa buri kwezi;
- 3 ° koroherezwa ingendo hakurikijwe amabwiriza ya Minisitiri ufite gutwara abantu n’ibintu mu nshingano ze.

Ingingo ya 9: Ibindi bigenerwa Umuyobozi w’ishami na Specialist bari ku rwego rwa “3”

Umuyobozi w’Ishami na *Specialist* bagenerwa buri wese ibi bikurikira:

- 1 ° amafaranga y’u Rwanda ibihumbi mirongo itatu (30.000 FRW) buri kwezi yo kwishyura itumanaho rya telefoni igendanwa;
- 2 ° indamunite yihariye y’urugendo hakurikijwe amabwiriza ya Minisitiri ufite abakozi ba Leta mu nshingano ze.

Umuyobozi w’ishami uri ku rwego rwa “3” ufite itsinda ry’abakozi ba Leta ayobora hashingiwe ku mbonerahamwe y’imyanya y’imirimo, agenerwa kandi amafaranga y’u Rwanda ibihumbi ijana (100,000 FRW) buri kwezi y’itumanaho rya telefoni yo mu biro.

Article 8: Fringe benefits for a Division Manager on “2.III” job level

A Division Manager is entitled to the following fringe benefits:

- 1 ° seventy thousand Rwandan francs (FRW 70,000) per month for office landline communication allowance;
- 2 ° seventy thousand Rwandan francs (FRW 70,000) per month for mobile phone communication allowance;
- 3 ° transport facilitation in accordance with the Instructions of the Minister in charge of transport.

Article 9: Fringe benefits for a Director of unit and Specialist on “3” job level

A Director of unit and a Specialist are each entitled to the following fringe benefits:

- 1 ° a mobile phone communication allowance of thirty thousand Rwandan francs (FRW 30,000) per month;
- 2 ° a special transport allowance in accordance with the Instructions of the Minister in charge of public service.

A Director of unit on “3” job level with a pool of public servants under his or her supervision in accordance with the organisational structure is also entitled to an office landline communication

Article 8: Autres avantages alloués à un Divison Manager au poste de niveau “2.III”

Un *Divison Manager* bénéficie des avantages suivants:

- 1 ° les frais de communication par téléphone de bureau équivalent à soixante-dix mille francs rwandais (70.000 FRW) par mois;
- 2 ° les frais de communication par téléphone portable équivalent à soixante-dix mille francs rwandais (70.000 FRW) par mois;
- 3 ° facilitation de transport conformément aux instructions du Ministre ayant le transport dans ses attributions.

Article 9: Autres avantages alloués au Directeur d’unité et au Spécialiste aux postes de niveau “3”

Un Directeur d’unité et un Spécialiste bénéficient chacun d’autres avantages comme suit:

- 1 ° les frais de communication par téléphone portable équivalent à trente mille francs rwandais (30.000 FRW) par mois;
- 2 ° l’indemnité spéciale de transport conformément aux instructions du Ministre ayant la fonction publique dans ses attributions.

Un Directeur d’unité au poste de niveau “3” qui a des employés placés sous sa supervision suivant la structure organisationnelle, bénéficie aussi des frais de communication par téléphone de bureau

allowance of one hundred thousand Rwandan francs (FRW 100,000) per month.

équivalent à cent mille francs rwandais (100.000 FRW) par mois.

Ingingo ya 10: Indamunite z’urugendo rw’imodoka

Iyo Abayobozi Bakuru bari ku rwego rwa “E”, “F”, G/1.IV na “2.III” bagiye mu butumwa imbere mu gihugu bakoresheje imodoka zabo, Leta ibagera indamunite z’urugendo hakurikijwe amabwiriza ya Minisitiri ufite gutwara abantu mu nshingano ze.

Article 10: Mileage allowances

When senior officials on “E”, “F”, G/1.IV and “2.III” job level go on official mission inside the country by using their vehicles, the State pays them mileage allowances in accordance with the Instructions of the Minister in charge of transport.

Article 10: Indemnités kilométriques

Lorsque les hauts cadres aux postes de niveaux “E”, “F”, G/1.IV et “2.III” vont en mission officielle à l’intérieur du pays en utilisant leurs véhicules, l’Etat leur octroie des indemnités kilométriques conformément aux instructions du Ministre ayant le transport dans ses attributions.

Ingingo ya 11: Abashinzwe gushyira mu bikorwa iri teka

Minisitiri w’Abakozi ba Leta n’Umurimo, Minisitiri w’Ubuzima, Minisitiri w’Imari n’Igenamigambi na Minisitiri w’Ibikorwa Remezo bashinzwe kubahiriza iri teka.

Article 11: Authorities responsible for the implementation of this Order

The Minister of Public Service and Labour, the Minister of Health, the Minister of Finance and Economic Planning and the Minister of Infrastructure are entrusted with the implementation of this Order.

Article 11: Autorités chargées de l’exécution du présent arrêté

Le Ministre de la Fonction Publique et du Travail, le Ministre de la Santé, le Ministre des Finances et de la Planification Économique et le Ministre des Infrastructures sont chargés de l’exécution du présent arrêté.

Ingingo ya 12: Ivanwaho ry’ingingo zinyuranyije n’iri teka

Ingingo zose z’amateka abanziriza iri kandi zinyuranyije na ryo zivanyweho.

Article 12: Repealing provision

All prior provisions contrary to this Order are repealed.

Article 12: Disposition abrogatoire

Toutes les dispositions antérieures contraires au présent arrêté sont abrogées.

Ingingo ya 13: Igihe iri teka ritangirira gukurikizwa

Iri teka ritangira gukurikizwa ku munsu ritangirijweho mu Igazeti ya Leta ya Repubulika y’u Rwanda. Agaciro karyo gahera ku wa 02/05/2018.

Article 13: Commencement

This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda. It takes effect as of 02/05/2018.

Article 13: Entrée en vigueur

Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda. Il sort ses effets à partir du 02/05/2018.

Kigali ku wa 22/05/2019

Kigali on 22/05/2019

Kigali le 22/05/2019

(sé)
Dr NGIRENTE Edouard
Minisitiri w'Intebe

(sé)
Dr NGIRENTE Edouard
Prime Minister

(sé)
Dr NGIRENTE Edouard
Premier Ministre

(sé)
RWANYINDO KAYIRANGWA Fanfan
Minisitiri w'Abakozi ba Leta n'Umurimo

(sé)
RWANYINDO KAYIRANGWA Fanfan
Minister of Public Service and Labour

(sé)
RWANYINDO KAYIRANGWA Fanfan
Ministre de la Fonction Publique et du Travail

**Bibonywe kandi bishyizweho Ikirango cya
Repubulika:**

Seen and sealed with the Seal of the Republic:

Vu et scellé du Sceau de la République :

(sé)
BUSINGYE Johnston
Minisitiri w'Ubutabera/Intumwa Nkuru ya Leta

(sé)
BUSINGYE Johnston
Minister of Justice/Attorney General

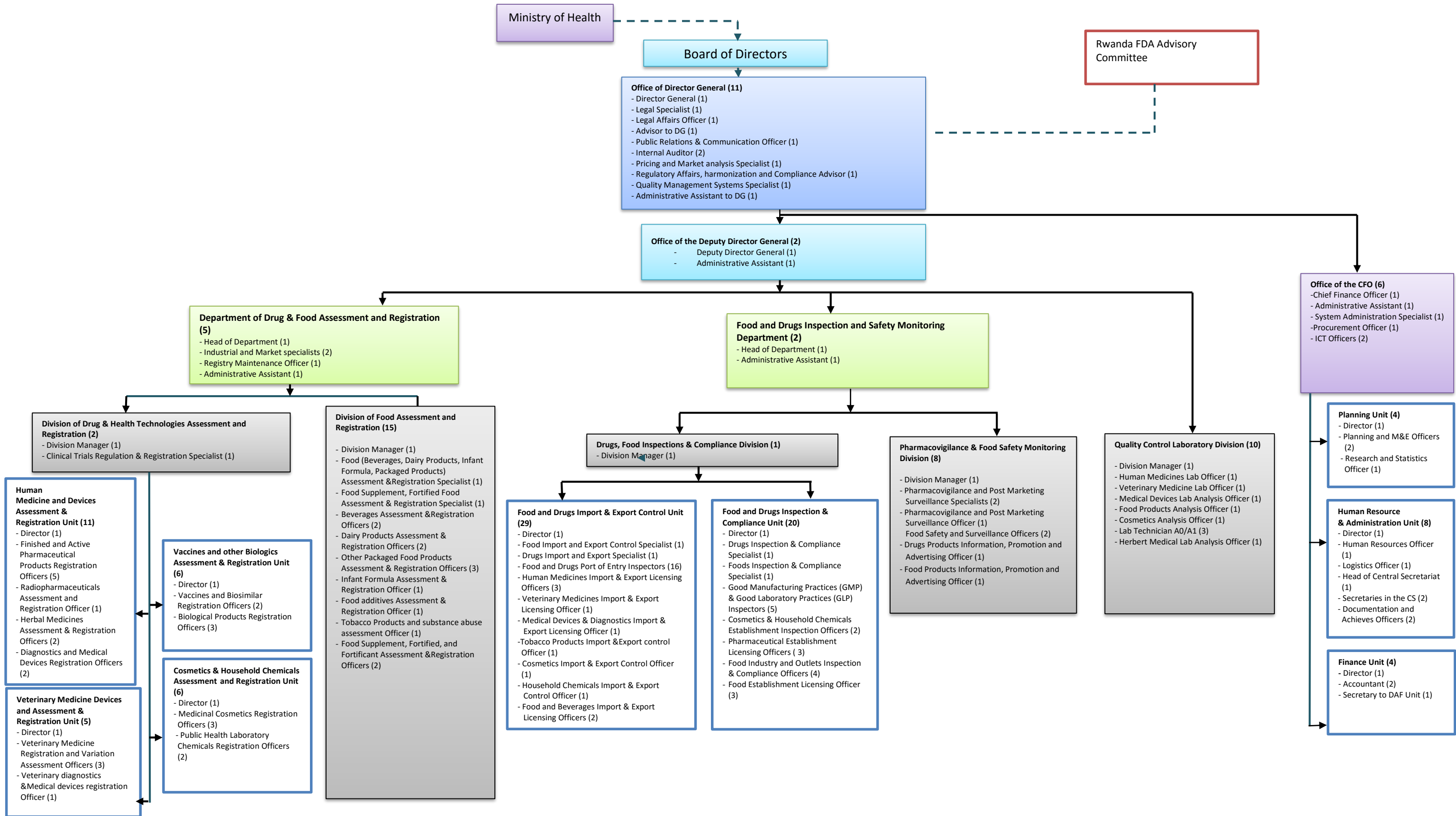
(sé)
BUSINGYE Johnston
Ministre de la Justice/Garde des Sceaux

UMUGEREKA WA I W'ITEKA RYA
MINISITIRI W'INTEBE N° 74/03 RYO
KU WA 22/05/2019 RIGENA
IMBONERAHAMWE Y'IMYANYA
Y'IMIRIMO, IMISHAHARA N'IBINDI
BIGENERWA ABAKOZI B'IKIGO
GISHINZWE KUGENZURA IBIRIBWA
N'IMITI MU RWANDA

ANNEX I TO PRIME MINISTER'S ORDER
N°74/03 OF 22/05/2019 DETERMINING
ORGANISATIONAL STRUCTURE,
SALARIES AND FRINGE BENEFITS FOR
EMPLOYEES OF RWANDA FOOD AND
DRUGS AUTHORITY

ANNEXE I À L'ARRÊTÉ DU PREMIER
MINISTRE N°74/03 DU 22/05/2019
DÉTERMINANT LA STRUCTURE
ORGANISATIONNELLE, LES SALAIRES ET
AUTRES AVANTAGES ACCORDÉS AU
PERSONNEL DE L'OFFICE RWANDAIS DES
PRODUITS ALIMENTAIRES ET
PHARMACEUTIQUES

RWANDA FOOD AND DRUGS AUTHORITY ORGANIZATIONAL STRUCTURE



Bibonywe kugira ngo bishyirwe ku mugereka w'Iteka rya Minisitiri w'Intebe n° 74/03 ryo ku wa 22/05/2019 rigena imbonerahamwe y'imyanya y'imirimo, imishahara n'ibindi bigenerwa abakozi b'Ikigo gishinzwe kugenzura ibiribwa n'imiti mu Rwanda

Kigali, ku wa 22/05/2019

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe

(sé)

RWANYINDO KAYIRANGWA Fanfan
Minisitiri w'Abakozi ba Leta n'Umurimo

Bibonywe kandi bishyizweho Ikirango cya Repubulika :

(sé)

BUSINGYE Johnston
Minisitiri w'Ubutabera/Intumwa Nkuru ya Leta

Seen to be annexed to Prime Minister's Order n°74/03 of 22/05/2019 determining organisational structure, salaries and fringe benefits for employees of Rwanda Food and Drugs Authority

Kigali, on 22/05/2019

(sé)

Dr NGIRENTE Edouard
Prime Minister

(sé)

RWANYINDO KAYIRANGWA Fanfan
Minister of Public Service and Labour

Seen and Sealed with the Seal of the Republic:

(sé)

BUSINGYE Johnston
Minister of Justice/Attorney General

Vu pour être annexé à l'Arrêté du Premier Ministre n° 74/03 du 22/05/2019 déterminant la structure organisationnelle, les salaires et autres avantages accordés au personnel de l'Office Rwandais des produits alimentaires et pharmaceutiques

Kigali, le 22/05/2019

(sé)

Dr NGIRENTE Edouard
Premier Ministre

(sé)

RWANYINDO KAYIRANGWA Fanfan
Ministre de la Fonction Publique et du Travail

Vu et scellé du Sceau de la République :

(sé)

BUSINGYE Johnston
Ministre de la Justice/Garde des Sceaux

UMUGEREKA WA II W'ITEKA RYA
MINISITIRI W'INTEBE N° 74/03 RYO
KU WA 22/05/2019 RIGENA
IMBONERAHAMWE Y'IMYANYA
Y'IMIRIMO, IMISHAHARA N'IBINDI
BIGENERWA ABAKOZI B'IKIGO
GISHINZWE KUGENZURA IBIRIBWA
N'IMITI MU RWANDA

ANNEX II TO PRIME MINISTER'S ORDER
N°74/03 OF 22/05/2019 DETERMINING
ORGANISATIONAL STRUCTURE,
SALARIES AND FRINGE BENEFITS FOR
EMPLOYEES OF RWANDA FOOD AND
DRUGS AUTHORITY

ANNEXE II À L'ARRÊTÉ DU PREMIER
MINISTRE N°74/03 DU 22/05/2019
DÉTERMINANT LA STRUCTURE
ORGANISATIONNELLE, LES SALAIRES ET
AUTRES AVANTAGES ACCORDÉS AU
PERSONNEL DE L'OFFICE RWANDAIS DES
PRODUITS ALIMENTAIRES ET
PHARMACEUTIQUES

RWANDA FOOD AND DRUGS AUTHORITY SALARY STRUCTURE

	POST	I.V	Level	Index	Gross Salary (Rwf/Month)
1	Director General	500	E	3,156	2,017,360
2	Deputy Director General	441	F	2,869	1,617,505
3	Head of Drug & Food Assessment and Registration Department	400	1.IV	2,608	1,333,657
4	Head of Food & Drugs Inspections & Safety Monitoring Department	400	1.IV	2,608	1,333,657
5	Chief Financial Officer	400	1.IV	2,608	1,333,657
6	Food Assessment and Registration Division Manager	400	2.III	1,890	1,085,308
7	Drugs, Food Inspections & Compliance Division Manager	400	2.III	1,890	1,085,308
8	Pharmacovigilance & Food Safety Monitoring Division Manager	400	2.III	1,890	1,085,308
9	Drug & Health Technologies Assessment and Registration Division Manager	400	2.III	1,890	1,085,308
10	Quality Control Laboratory Division Manager	400	2.III	1,890	1,085,308
11	Director of Human Medicine and Devices Assessment & Registration Unit	400	3.II	1,369	786,131
12	Director of Veterinary Medicine Devices and Assessment & Registration Unit	400	3.II	1,369	786,131
13	Director of Vaccines and other Biologics Assessment & Registration Unit	400	3.II	1,369	786,131
14	Director of Cosmetics & Household Chemicals Assessment and Registration Unit	400	3.II	1,369	786,131
15	Director of Food and Drugs Import & Export Control Unit	400	3.II	1,369	814,962
16	Director of Food and Drugs Inspection & Compliance Unit	400	3.II	1,369	814,962
17	Director of Planning Unit	400	3.II	1,369	786,131
18	Director of Human Resource & Administration Unit	400	3.II	1,369	786,131
19	Director of Finance Unit	400	3.II	1,369	786,131
20	Foods Inspection & Compliance Specialist	400	3.II	1,369	786,131
21	Drugs Inspection & Compliance Specialist	400	3.II	1,369	786,131
22	Clinical Trials Regulation specialist	400	3.II	1,369	786,131
23	Food Imports and Export control Specialist	400	3.II	1,369	786,131
24	Drugs Import and Export Specialist	400	3.II	1,369	786,131
25	Food (Beverages, Dairy products, Infant Formula, Packed Products) Assessment and Registration Specialist	400	3.II	1,369	786,131
26	Food supplement, Fortified Food Assessment and Registration Specialist	400	3.II	1,369	786,131
27	Pricing and Market Analysis Specialist	400	3.II	1,369	786,131
28	Industrial and Market Specialist	400	3.II	1,369	786,131
29	System Administration Specialist	400	3.II	1,369	786,131
30	Advisor to DG	400	3.II	1,369	786,131
31	Regulatory Affairs, Harmonization and Compliance Advisor	400	3.II	1,369	786,131
32	Pharmacovigilance and Post Marketing Surveillance Specialist	400	3.II	1,369	786,131
33	Legal Specialist	400	3.II	1,369	786,131
34	Quality Management Systems Specialist	400	3.II	1,369	786,131
35	Legal Affairs Officer	400	4.III	1,313	746,459
36	Public Relations & Communication Officer	400	4.II	1,141	648,675
37	Human Resources Officer	400	4.II	1,141	648,675
38	Planning and M& E Officers	400	5.II	951	540,657
39	Finished and Active Pharmaceutical Products Assessment Registration Officers	400	5.II	951	540,657
40	Internal Auditor	400	5.II	951	540,657
41	Administrative Assistant to DG	400	5.II	951	540,657
42	Administrative Assistant to DDG	400	5.II	951	540,657
43	Radiopharmaceuticals Assessment and Registration Officer	400	5.II	951	540,657
44	Veterinary Medicine Registration and Variation Assessment Officers	400	5.II	951	540,657
45	Veterinary Diagnostics & Medical Devices Registration Officer	400	5.II	951	540,657
46	Herbal Medicines Assessment & Registration Officers	400	5.II	951	540,657
47	Public Health Laboratory Chemicals Registration Officers	400	5.II	951	540,657
48	Tobacco Products Import & Export Control Officer	400	5.II	951	540,657
49	Vaccines and Biosimilar Registration Officers	400	5.II	951	540,657
50	Biological Products Registration Officers	400	5.II	951	540,657
51	Beverages Assessment & Registration Officers	400	5.II	951	540,657
52	Dairy Products Assessment & Registration Officers	400	5.II	951	540,657
53	Other Packaged Food Products Assessment & Registration Officers	400	5.II	951	540,657
54	Infant formula Assessment & Registration Officer	400	5.II	951	540,657
55	Food additives assessment and registration Officer	400	5.II	951	540,657

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	POST	I.V	Level	Index	Gross Salary (Rwf/Month)
56	Food Supplement, fortified, fortificants Assessment &Registration Officers	400	5.II	951	540,657
57	Medicinal Cosmetics Registration Officers	400	5.II	951	540,657
58	Diagnostics and Medical Devices Registration Officers	400	5.II	951	540,657
59	Good Manufacturing Practices (GMP) & Good Laboratory Practices (GLP) Inspectors	400	5.II	951	540,657
60	Cosmetics & Household Chemicals Establishment Inspection Officers	400	5.II	951	540,657
61	Cosmetics Import & Export Control Officer	400	5.II	951	540,657
62	Household Chemicals Import & Export Control Officer	400	5.II	951	540,657
63	Food Establishment Licensing Officers	400	5.II	951	540,657
64	Pharmaceutical Establishment Licensing Officers	400	5.II	951	540,657
65	Cosmetics Analysis Officer	400	5.II	951	540,657
66	Human Medicines Import & Export Licensing Officers	400	5.II	951	540,657
67	Veterinary Medicines Import & Export Licensing Officer	400	5.II	951	540,657
68	Medical Devices & Diagnostics Import & Export Licensing Officer	400	5.II	951	540,657
69	Tobacco Products and Substance of Abuse Assessment Officer	400	5.II	951	540,657
70	Food Industry and Outlets Inspection & Compliance Officers	400	5.II	951	540,657
71	Food and Drugs Port of Entry Inspectors	400	5.II	951	540,657
72	Food and Beverages Import & Export Licensing Officers	400	5.II	951	540,657
73	Pharmacovigilance and Post Marketing Surveillance Officer	400	5.II	951	540,657
74	Human Medicines Lab Officer	400	5.II	951	540,657
75	Veterinary Medicine Lab Officer	400	5.II	951	540,657
76	Medical Devices Lab Analysis Officer	400	5.II	951	540,657
77	Food Products Analysis Officer	400	5.II	951	540,657
78	Logistics Officer	400	5.II	951	540,657
79	Accountant	400	5.II	951	540,657
80	Procurement Officer	400	5.II	951	540,657
81	ICT Officers	400	5.II	951	540,657
82	Food Safety and Surveillance Officers	400	5.II	951	540,657
83	Research and Statistics Officer	400	5.II	951	540,657
84	Drugs Products Information, Promotion and Advertising Officer	400	5.II	951	540,657
85	Food Products Information, Promotion and Advertising Officer	400	5.II	951	540,657
86	Lab Technician A0/A1	400	5.II	951	540,657
87	Herbert Medical Lab Analysis Officer	400	5.II	951	540,657
88	Registry Maintenance Officer	400	5.II	951	540,657
89	Documentation and Achieves Officers	400	6.II	793	450,832
90	Administrative Assistant to Head of Departments	400	7.II	660	375,219
91	Administrative Assistant to the CFO	400	7.II	660	375,219
92	Head of Central Secretariat	400	7.II	660	375,219
93	Secretaries in Central Secretariat	400	8.II	508	288,805
94	Secretary to DAF	400	8.II	508	288,805

Bibonywe kugira ngo bishyirwe ku mugereka w'Iteka rya Minisitiri w'Intebe n° 74/03 ryo ku wa 22/05/2019 rigena imbonerahamwe y'imyanya y'imirimo, imishahara n'ibindi bigenerwa abakozi b'Ikigo gishinzwe kugenzura ibiribwa n'imiti mu Rwanda

Kigali, ku wa 22/05/2019

(sé)

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Minisitiri w'Intebe

(sé)

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