

Sectors with threshold or criteria	Subsector	15% CIT	0% CIT	Acc. Dep.	7 year tax holiday on CIT	Capital gains tax
Exports (excluding mining, tea and coffee without value addition) => 50% Turnover)		√		√		√
Export (excluding mining, tea and coffee) < 50% Turnover )				√		√
Export oriented investment/ projects ≥ USD 50M & 30% equity				√	√	√
International companies with Headquarters in Rwanda			√			√
Microfinance institutions			√			√
Manufacturing: ≥ USD 50M& 30% equity				√	√	√
Manufacturing (others)				√		√
ICT	excluding telecom (division 61), repair, wholesale & retail.	√				√
	≥ USD 50M & 30% equity				√	√
BPO		√				√
Telecommunications				√		√
Agro-processing				√		√
FINANCIAL SERVICES (as defined in this law)		√				√
Education (licensed)				√		√
Medical facilities (licensed)				√		√
Energy generation	excluding Engineering Procurement Contract; Thermal – Fuel produced energy	√		√		√
	≥ USD 50M & 30% equity. Producing at least 25MW excluding Engineering Procurement Contracts and Fuel produced energy			√	√	√
Transport & logistics (as defined in annex 1 of this law)		√		√		√
Tourism and hospitals	at least 1.8 million USD			√		√
	≥ USD 50M & 30% equity.			√	√	√
Construction (at least 1.8 million USD)				√		√
Others	with an investment of at least USD 100,000 for local investors			√		√

	with an investment of at least USD 250,000 for foreign investors			√		√
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