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<p>Twebwe, KAGAME Paul, Perezida wa Repubulika;</p>	<p>We, KAGAME Paul, President of the Republic;</p>	<p>Nous, KAGAME Paul, Président de la République ;</p>
<p>INTEKO ISHINGA AMATEGEKO YEMEJE, NONE NATWE DUHAMIJE, DUTANGAJE ITEGEKO RITEYE RITYA KANDI DUTEGETSE KO RITANGAZWA MU IGAZETI YA LETA YA REPUBULIKA Y’U RWANDA</p>	<p>THE PARLIAMENT HAS ADOPTED AND WE SANCTION, PROMULGATE THE FOLLOWING LAW AND ORDER IT BE PUBLISHED IN THE OFFICIAL GAZETTE OF THE REPUBLIC OF RWANDA</p>	<p>LE PARLEMENT A ADOPTÉ ET NOUS SANCTIONNONS, PROMULGUONS LA LOI DONT LA TENEUR SUIT ET ORDONNONS QU’ELLE SOIT PUBLIÉE AU JOURNAL OFFICIEL DE LA RÉPUBLIQUE DU RWANDA</p>
<p>INTEKO ISHINGA AMATEGEKO:</p>	<p>THE PARLIAMENT:</p>	<p>LE PARLEMENT :</p>
<p>Umutwe w’Abadepite, mu nama yawo yo ku wa 01 Ukuboza 2021;</p>	<p>The Chamber of Deputies, in its sitting of 01 December 2021;</p>	<p>La Chambre des Députés, en sa séance du 01 décembre 2021;</p>

<p>Ishingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 64, iya 69, iya 70, iya 88, iya 90, iya 91, iya 93, iya 106, iya 120, iya 122, iya 167, iya 168 n'iya 176;</p> <p>Imaze gusuzuma Amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Luxembourg yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'imisoro ku mutungo n'ikumira ry'inerezwa ry'umusoro no kutishyura umusoro, yashyiriweho umukono i Luxembourg muri Luxembourg ku wa 29 Nzeri 2021;</p> <p>YEMEJE:</p> <p><u>Ingingo ya mbere:</u> Kwemera kwemeza burundu</p> <p>Amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Luxembourg yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'imisoro ku mutungo n'ikumira ry'inerezwa ry'umusoro no kutishyura umusoro, yashyiriweho umukono i Luxembourg muri Luxembourg ku wa 29 Nzeri 2021, ari ku mugereka, yemerewe kwemezwa burundu.</p>	<p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 64, 69, 70, 88, 90, 91, 93, 106, 120, 122, 167, 168 and 176;</p> <p>After consideration of the Agreement between the Government of the Republic of Rwanda and the Government of the Grand Duchy of Luxembourg for the elimination of double taxation with respect to taxes on income and on capital and the prevention of tax evasion and avoidance, signed in Luxembourg, Luxembourg on 29 September 2021;</p> <p>ADOPTS:</p> <p><u>Article one:</u> Approval for ratification</p> <p>The Agreement between the Government of the Republic of Rwanda and the Government of the Grand Duchy of Luxembourg for the elimination of double taxation with respect to taxes on income and on capital and the prevention of tax evasion and avoidance, signed in Luxembourg, Luxembourg on 29 September 2021, in annex, is approved for ratification.</p>	<p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 64, 69, 70, 88, 90, 91, 93, 106, 120, 122, 167, 168 et 176 ;</p> <p>Après examen de l'Accord entre le Gouvernement de la République-du Rwanda et le Gouvernement du Grand-Duché de Luxembourg pour l'élimination de la double imposition en matière d'impôt sur le revenu et sur la fortune et la prévention de la fraude et l'évasion fiscales, signé à Luxembourg, au Luxembourg le 29 septembre 2021 ;</p> <p>ADOPTE :</p> <p><u>Article premier:</u> Approbation pour ratification</p> <p>L'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement du Grand-Duché de Luxembourg pour l'élimination de la double imposition en matière d'impôt sur le revenu et sur la fortune et la prévention de la fraude et l'évasion fiscales, signé à Luxembourg, au Luxembourg le 29 septembre 2021, en annexe, est approuvé pour ratification.</p>
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<p><u>Ingingo ya 2:</u> Itegurwa, isuzumwa n’itorwa by’iri tegeko</p> <p>Iri tegeko ryateguwe mu rurimi rw’Icyongereza, risuzumwa kandi ritorwa mu rurimi rw’Ikinyarwanda.</p> <p><u>Ingingo ya 3:</u> Igihe iri tegeko ritangira gukurikizwa</p> <p>Iri tegeko ritangira gukurikizwa ku muni ritangarijweho mu Igazeti ya Leta ya Repubulika y’u Rwanda.</p>	<p><u>Article 2:</u> Drafting, consideration and adoption of this Law</p> <p>This Law was drafted in English, considered and adopted in Ikinyarwanda.</p> <p><u>Article 3:</u> Commencement</p> <p>This Law comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p><u>Article 2:</u> Initiation, examen et adoption de la présente loi</p> <p>La présente loi a été initiée en anglais, examinée et adoptée en Ikinyarwanda.</p> <p><u>Article 3:</u> Entrée en vigueur</p> <p>La présente loi entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>
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Kigali, 07/01/2022

(sé)

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

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

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

(sé)

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

<p>UMUGEREKA W'ITEGEKO N° 001/2022 RYO KU WA 07/01/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO HAGATI YA GUVERINOMA YA REPUBULIKA Y'U RWANDA NA GUVERINOMA YA LUXEMBOURG YO GUCA BURUNDU GUSORESHA KABIRI KU BYEREKEYE IMISORO KU MUSARURO N'IMISORO KU MUTUNGO N'IKUMIRA RY'INYEREZWA RY'UMUSORO NO KUTISHYURA UMUSORO, YASHYIRIWEHO UMUKONO I LUXEMBOURG MURI LUXEMBOURG KU WA 29 NZERI 2021 LUXEMBOURG KU WA 29 NZERI 2021</p>	<p>ANNEX TO LAW N° 001/2022 OF 07/01/2022 APPROVING THE RATIFICATION OF THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND THE GOVERNMENT OF THE GRAND DUCHY OF LUXEMBOURG FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL AND THE PREVENTION OF TAX EVASION AND AVOIDANCE, SIGNED IN LUXEMBOURG, LUXEMBOURG ON 29 SEPTEMBER 2021</p>	<p>ANNEXE À LOI N° 001/2022 DU 07/01/2022 APPROUVANT LA RATIFICATION DE L'ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DU RWANDA ET LE GOUVERNEMENT DU GRAND-DUCHÉ DE LUXEMBOURG POUR L'ÉLIMINATION DE LA DOUBLE IMPOSITION EN MATIÈRE D'IMPÔT SUR LE REVENU ET SUR LA FORTUNE ET LA PRÉVENTION DE LA FRAUDE ET L'ÉVASION FISCALES, SIGNÉ À LUXEMBOURG, AU LUXEMBOURG LE 29 SEPTEMBRE 2021</p>
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A G R E E M E N T

B E T W E E N

T H E G O V E R N M E N T O F T H E R E P U B L I C O F R W A N D A

A N D

**T H E G O V E R N M E N T O F T H E G R A N D D U C H Y O F
L U X E M B O U R G**

F O R

**T H E E L I M I N A T I O N O F D O U B L E T A X A T I O N W I T H
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AGREEMENT

between the Grand Duchy of Luxembourg and the Republic of Rwanda for the elimination of double taxation with respect to taxes on income and on capital and the prevention of tax evasion and avoidance

The Government of the Grand Duchy of Luxembourg and the Government of the Republic of Rwanda

Desiring to further develop their economic relationship and to enhance their co-operation in tax matters,

Intending to conclude an Agreement for the elimination of double taxation with respect to taxes on income and on capital 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 its own residents.

Article 2

TAXES COVERED

1. This Agreement shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of its local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

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

a) in the Grand Duchy of Luxembourg:

- (i) the income tax on individuals (l'impôt sur le revenu des personnes physiques);
 - (ii) the corporation tax (l'impôt sur le revenu des collectivités);
 - (iii) the capital tax (l'impôt sur la fortune); and
 - (iv) the communal trade tax (l'impôt commercial communal);
- (hereinafter referred to as "Luxembourg tax");

b) in the Republic of 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").

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 taxation laws.

Article 3

GENERAL DEFINITIONS

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

- a) the term "Luxembourg" means the Grand Duchy of Luxembourg and, when used in a geographical sense, means the territory of the Grand Duchy of Luxembourg;
- b) the term "Rwanda" means the Republic of Rwanda and when used in geographical sense, includes all the territory, lakes and any other area in the lakes and the air within which Rwanda may exercise sovereign rights or jurisdiction in accordance with international law;
- c) the terms "a Contracting State" and "the other Contracting State" mean Luxembourg or Rwanda 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 that is treated as a body corporate for tax purposes;
- f) the term "enterprise" applies to the carrying on of any business;
- g) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- h) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise that has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- i) the term "competent authority" means:
 - (i) in Luxembourg, the Minister of Finance or his authorised representative;
 - (ii) in Rwanda, the Minister of Finance or his authorised representative;
- j) the term "national", in relation to a Contracting State, means:
 - (i) any individual possessing the nationality or citizenship of that Contracting State; and
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in that Contracting State;
- k) the term "business" includes the performance of professional services and of other activities of an independent character.

2. As regards the application of the Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires or the competent authorities agree to a different meaning pursuant to the provisions of Article 25, 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 his domicile, residence, place of management or any other criterion of a similar nature, and also includes that State and any 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 or capital situated therein.

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

- a) he shall be deemed to be a resident only of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the State with which his personal and economic relations are closer (centre of vital interests);
- b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident only of the State in which he has an habitual abode;
- c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident only of the State of which he is a national;
- d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident only of the State in which its place of effective management is situated.

4. A collective investment vehicle which is established in a Contracting State and that is treated as a body corporate for tax purposes in this Contracting State shall be considered as a resident of the Contracting State in which it is established and as the beneficial owner of the income it receives.

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, exploitation or exploration of natural resources, and
- g) a warehouse in relation to a person providing storage facilities for others.

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

- a) a building site, a construction, assembly, installation or dredging project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than 6 months;
- b) the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned;
- c) substantial equipment or machinery that is operated, or is available for operation, in a Contracting State for a period or periods aggregating more than 90 days in any twelve-month period commencing or ending in the fiscal year concerned.

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

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

- e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any activity not listed in sub-paragraphs a) to d), provided that this activity has a preparatory or auxiliary character; or
- f) the maintenance of a fixed place of business solely for any combination of activities mentioned in sub-paragraphs 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 those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.

6. 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 shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that 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 and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships and aircraft shall not be regarded as immovable property.

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

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

Article 7

BUSINESS PROFITS

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

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

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

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

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

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

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

Article 8

INTERNATIONAL SHIPPING AND AIR TRANSPORT

1. Profits from the operation of ships or aircraft in international traffic shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

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

- a) profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic,
- b) profits derived from the use, maintenance or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods and merchandise,

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

3. If the place of effective management of a shipping enterprise is aboard a ship, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship is a resident.

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

Article 9

ASSOCIATED ENTERPRISES

1. Where
 - a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or
 - b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State, and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

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

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

Article 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 per cent of the gross amount of the dividends.

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

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

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

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

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, interest 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 interest is a resident of the other Contracting State, the tax so charged shall not exceed 10 per cent of the gross amount of the interest.

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

5. The provisions of paragraphs 1, 2 and 3 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

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

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

ROYALTIES

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

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

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

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

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

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

TECHNICAL FEES

1. Technical 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 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 technical fees is a resident of the other Contracting State, the tax so charged shall not exceed 10 per cent of the gross amount of the technical fees.

3. The term "technical 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 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 technical fees are effectively connected with such permanent establishment. In such case, the provisions of Article 7 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 technical 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 technical fees was incurred, and such technical fees are borne by the permanent establishment, then such technical 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 technical fees, having regard to the services for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

CAPITAL GAINS

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

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

3. Gains from the alienation of ships or aircraft operated in international traffic or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

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 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 15

INCOME FROM EMPLOYMENT

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

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

- a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in any twelve month period commencing or ending in the 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 which the employer has in the other State.

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated.

DIRECTORS' FEES

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

ENTERTAINERS AND SPORTSPERSONS

1. Notwithstanding the provisions of Article 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsperson, from that resident'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 acting as such accrues not to the entertainer or sportsperson but to another person, that income may, notwithstanding the provisions of Article 15, 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 or a local authority thereof, or takes place under a cultural agreement or arrangement between the Governments of the Contracting States.

PENSIONS

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

2. Notwithstanding the provisions of paragraph 1, pensions and other payments made under the social security legislation of a Contracting State shall be taxable only in that State.

3. Notwithstanding the provisions of paragraph 1, pensions and other similar remuneration (including lump-sum payments) arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in the first-mentioned State, provided that such payments derive from contributions paid to or from provisions made under a pension scheme by the recipient or on his behalf and that these contributions, provisions or the pensions or other similar remuneration have been subjected to tax in the first-mentioned State under the ordinary rules of its tax laws.

GOVERNMENT SERVICE

1. a) Salaries, wages and other similar remuneration paid by a Contracting State or a local authority thereof to an individual in respect of services rendered to that State 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 local authority thereof to an individual in respect of services rendered to that State or authority shall be taxable only in that State.
- b) However, such pensions and other similar remuneration shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that State.
3. The provisions of Articles 15, 16, 17 and 18 shall apply to salaries, wages, pensions, and other similar remuneration in respect of services rendered in connection with a business carried on by a Contracting State or a local authority thereof.

STUDENTS

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

OTHER INCOME

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

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

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

CAPITAL

1. Capital represented by immovable property referred to in Article 6, owned by a resident of a Contracting State and situated in the other Contracting State, may be taxed in that other State.

2. Capital represented by 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 may be taxed in that other State.

3. Capital represented by ships and aircraft operated in international traffic and by movable property pertaining to the operation of such ships and aircraft, shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

4. All other elements of capital of a resident of a Contracting State shall be taxable only in that State.

ELIMINATION OF DOUBLE TAXATION

1. Subject to the provisions of the law of Luxembourg regarding the elimination of double taxation which shall not affect the general principle hereof, double taxation shall be eliminated as follows:

- a) Where a resident of Luxembourg derives income or owns capital which, in accordance with the provisions of this Agreement, may be taxed in Rwanda, Luxembourg shall, subject to the provisions of sub-paragraphs b) and c), exempt such income or capital from tax, but may, in order to calculate the amount of tax on the remaining income or capital of the resident, apply the same rates of tax as if the income or capital had not been exempted.
- b) Where a resident of Luxembourg derives income which, in accordance with the provisions of Articles 10, 11, 12, 13, paragraph 4 of Article 14, Article 17 and paragraph 3 of Article 21 may be taxed in Rwanda, Luxembourg shall allow as a deduction from the income tax on individuals or from the corporation tax of that resident an amount equal to the tax paid in Rwanda. Such deduction shall not, however, exceed that part of the tax, as computed before the deduction is given, which is attributable to such items of income derived from Rwanda.
- c) The provisions of sub-paragraph a) shall not apply to income derived or capital owned by a resident of Luxembourg where Rwanda applies the provisions of this Agreement to exempt such income or capital from tax or applies the provisions of paragraph 2 of Article 10, 11, 12 or 13 to such income.

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

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

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

MUTUAL AGREEMENT PROCEDURE

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

5. Where,

- a) under paragraph 1, a person has presented a case to the competent authority of a Contracting State on the basis that the actions of one or both of the Contracting States have resulted for that person in taxation not in accordance with the provisions of this Agreement, and
- b) the competent authorities are unable to reach an agreement to resolve that case pursuant to paragraph 2 within three years from the date when all the information required by the competent authorities in order to address the case has been provided to both competent authorities,

any unresolved issues arising from the case shall be submitted to arbitration if the person so requests in writing. These unresolved issues shall not, however, be submitted to arbitration if a decision on these issues has already been rendered by a court or administrative tribunal of either State. Unless a person directly affected by the case does not accept the mutual agreement that implements the arbitration decision, that decision shall be binding on both Contracting States and shall be implemented notwithstanding any time limits in the domestic laws of these States. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this paragraph.

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

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

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

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

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

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 Article 1. 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 any amount owed in respect of taxes covered by the Agreement together with 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.

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.

ENTITLEMENT TO BENEFITS

1. Notwithstanding the other provisions of this Agreement, a benefit under this Agreement shall not be granted in respect of an item of income or capital 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.

2. Where a benefit under this Agreement is denied to a person under paragraph 1, the competent authority of the Contracting State that would otherwise have granted this benefit shall nevertheless treat that person as being entitled to this benefit, or to different benefits with respect to a specific item of income or capital, if such competent authority, upon request from that person and after consideration of the relevant facts and circumstances, determines that such benefits would have been granted to that person in the absence of the transaction or arrangement referred to in paragraph 1. The competent authority of the Contracting State to which the request has been made will consult with the competent authority of the other State before rejecting a request made under this paragraph by a resident of that other State.

ENTRY INTO FORCE

1. The Contracting States shall notify each other in writing, through diplomatic channels, that the procedures required by its law for the entry into force of this Agreement have been satisfied. The Agreement shall enter into force on the date of receipt of the last notification.

2. The Agreement shall have effect:

- a) in respect of taxes withheld at source, to income derived on or after 1st January of the calendar year next following the year in which the Agreement enters into force;
- b) in respect of other taxes on income, and taxes on capital, to taxes chargeable for any taxable year beginning on or after 1st January of the calendar year next following the year in which the Agreement enters into force.

Article 31

TERMINATION

1. This Agreement shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Agreement, through diplomatic channels, by giving notice of termination at least six months before the end of any calendar year beginning after the expiration of a period of five years from the date of its entry into force.

2. The Agreement shall cease to have effect:

- a) in respect of taxes withheld at source, to income derived on or after 1st January of the calendar year next following the year in which the notice of termination is given;
- b) in respect of other taxes on income, and taxes on capital, to taxes chargeable for any taxable year beginning on or after 1st January of the calendar year next following the year in which the notice of termination is given.

In witness whereof the undersigned, duly authorised thereto, have signed this Agreement.

Done in duplicate at Luxembourg this day of 29th September 2021, in the English language.

FOR THE GOVERNMENT
OF THE GRAND DUCHY
OF LUXEMBOURG



Pierre GRAMEGNA
Minister of Finance

FOR THE GOVERNMENT
OF THE REPUBLIC
OF RWANDA



Dr. Dieudonné R. SEBASHONGORE
Ambassador of the Republic of
Rwanda to The Grand Duchy of
Luxembourg

<p>Bibonywe kugira ngo bishyirwe ku mugereka w'Itegeko N° 001/2022 ryo ku wa 07/01/2022 ryemera kwemeza burundu Amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Luxembourg yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'imisoro ku mutungo n'ikumira ry'inyerezwa ry'umusoro no kutishyura umusoro, yashyiriweho umukono i Luxembourg muri Luxembourg ku wa 29 Nzeri 2021</p>	<p>Seen to be annexed to Law N° 001/2022 of 07/01/2022 approving the ratification of the Agreement between the Government of the Republic of Rwanda and the Government of the Grand Duchy of Luxembourg for the elimination of double taxation with respect to taxes on income and on capital and the prevention of tax evasion and avoidance, signed in Luxembourg, Luxembourg on 29 September 2021</p>	<p>Vu pour être annexé à Loi N° 001/2022 du 07/01/2022 approuvant la ratification de l'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement du Grand-Duché de Luxembourg pour l'élimination de la double imposition en matière d'impôt sur le revenu et sur la fortune et la prévention de la fraude et l'évasion fiscales, signé à Luxembourg, au Luxembourg le 29 Septembre 2021</p>
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Kigali, 07/01/2022

(sé)

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

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

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

(sé)

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

<p>ITEGEKO N° 002/2022 RYO KU WA 07/01/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO Y'INGUZANYO HAGATI YA REPUBULIKA Y'U RWANDA NA BANKI Y'UMURYANGO W'UBUMWE BW'UBURAYI Y'ISHORAMARI, YEREKERANYE N'INGUZANYO INGANA NA MILIYONI MAKUMYABIRI N'EBYIRI Z'AMAYERO (22.000.000 EUR) AGENEWE UMUSHINGA W'U RWANDA WO GUHANGANA N'INGARUKA ZA COVID-19 KU BUZIMA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA N'I LUXEMBOURG MURI LUXEMBOURG KU WA 29 NZERI 2021</p>	<p>LAW N° 002/2022 OF 07/01/2022 APPROVING THE RATIFICATION OF THE FINANCE CONTRACT BETWEEN THE REPUBLIC OF RWANDA AND THE EUROPEAN INVESTMENT BANK, RELATING TO THE CREDIT OF TWENTY-TWO MILLION EUROS (EUR 22,000,000) FOR RWANDA COVID-19 HEALTH RESILIENCE PROJECT, SIGNED IN KIGALI, RWANDA AND IN LUXEMBOURG, LUXEMBOURG ON 29 SEPTEMBER 2021</p>	<p>LOI N° 002/2022 DU 07/01/2022 APPROUVANT LA RATIFICATION DE L'ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET LA BANQUE EUROPÉENNE D'INVESTISSEMENT, RELATIF AU CREDIT DE VINGT-DEUX MILLIONS D'EUROS (22.000.000 EUR) POUR LE PROJET DE RÉSILIENCE SANITAIRE AU COVID-19 DU RWANDA, SIGNÉ À KIGALI, AU RWANDA ET À LUXEMBOURG, AU LUXEMBOURG LE 29 SEPTEMBRE 2021</p>
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<p><u>Ingingo ya 2:</u> Itegurwa, isuzumwa n'itorwa by'iri tegeko</p>	<p><u>Article 2:</u> Drafting, consideration and adoption of this Law</p>	<p><u>Article 2:</u> Initiation, examen et adoption de la présente loi</p>
<p><u>Ingingo ya 3:</u> Igihe iri tegeko ritangira gukurikizwa</p>	<p><u>Article 3:</u> Commencement</p>	<p><u>Article 3:</u> Entrée en vigueur</p>

<p>ITEGEKO N° 002/2022 RYO KU WA 07/01/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO Y'INGUZANYO HAGATI YA REPUBULIKA Y'U RWANDA NA BANKI Y'UMURYANGO W'UBUMWE BW'UBURAYI Y'ISHORAMARI, YEREKERANYE N'INGUZANYO INGANA NA MILIYONI MAKUMYABIRI N'EBYIRI Z'AMAYERO (22.000.000 EUR) AGENEWE UMUSHINGA W'U RWANDA WO GUHANGANA N'INGARUKA ZA COVID-19 KU BUZIMA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA N'I LUXEMBOURG MURI LUXEMBOURG KU WA 29 NZERI 2021</p>	<p>LAW N° 002/2022 OF 07/01/2022 APPROVING THE RATIFICATION OF THE FINANCE CONTRACT BETWEEN THE REPUBLIC OF RWANDA AND THE EUROPEAN INVESTMENT BANK, RELATING TO THE CREDIT OF TWENTY-TWO MILLION EUROS (EUR 22,000,000) FOR RWANDA COVID-19 HEALTH RESILIENCE PROJECT, SIGNED IN KIGALI, RWANDA AND IN LUXEMBOURG, LUXEMBOURG ON 29 SEPTEMBER 2021</p>	<p>LOI N° 002/2022 DU 07/01/2022 APPROUVANT LA RATIFICATION DE L'ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET LA BANQUE EUROPÉENNE D'INVESTISSEMENT, RELATIF AU CREDIT DE VINGT-DEUX MILLIONS D'EUROS (22.000.000 EUR) POUR LE PROJET DE RÉSILIENCE SANITAIRE AU COVID-19 DU RWANDA, SIGNÉ À KIGALI, AU RWANDA ET À LUXEMBOURG, AU LUXEMBOURG LE 29 SEPTEMBRE 2021</p>
<p>Twebwe, KAGAME Paul, Perezida wa Repbulika;</p>	<p>We, KAGAME Paul, President of the Republic;</p>	<p>Nous, KAGAME Paul, Président de la République ;</p>
<p>INTEKO ISHINGA AMATEGEKO YEMEJE, NONE NATWE DUHAMIJE, DUTANGAJE ITEGEKO RITEYE RITYA KANDI DUTEGETSE KO RITANGAZWA MU IGAZETI YA LETA YA REPUBULIKA Y'U RWANDA</p>	<p>THE PARLIAMENT HAS ADOPTED AND WE SANCTION, PROMULGATE THE FOLLOWING LAW AND ORDER IT BE PUBLISHED IN THE OFFICIAL GAZETTE OF THE REPUBLIC OF RWANDA</p>	<p>LE PARLEMENT A ADOPTÉ ET NOUS SANCTIONNONS, PROMULGUONS LA LOI DONT LA TENEUR SUIT ET ORDONNONS QU'ELLE SOIT PUBLIÉE AU JOURNAL OFFICIEL DE LA RÉPUBLIQUE DU RWANDA</p>

<p>INTEKO ISHINGA AMATEGEKO:</p> <p>Umutwe w’Abadepite, mu nama yawo yo ku wa 01 Ukuboza 2021;</p> <p>Ishingiye ku Itegeko Nshinga rya Repubulika y’u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 64, iya 69, iya 70, iya 88, iya 90, iya 91, iya 93, iya 106, iya 120, iya 122, iya 167, iya 168 n’iya 176;</p> <p>Imaze gusuzuma Amasezerano y’inguzanyo hagati ya Repubulika y’u Rwanda na Banki y’Umuryango w’Ubumwe bw’Uburayi y’Ishoramari, yerekeranye n’inguzanyo ingana na miliyoni makumyabiri n’ebyiri z’Amayero (22.000.000 EUR) agenewe umushinga w’u Rwanda wo guhangana n’ingaruka za COVID-19 ku buzima, yashyiriweho umukono i Kigali mu Rwanda n’i Luxembourg muri Luxembourg ku wa 29 Nzeri 2021;</p> <p>YEMEJE:</p> <p><u>Ingingo ya mbere:</u> Kwemera kwemeza burundu</p> <p>Amasezerano y’inguzanyo hagati ya Repubulika y’u Rwanda na Banki</p>	<p>THE PARLIAMENT:</p> <p>The Chamber of Deputies, in its sitting of 01 December 2021;</p> <p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 64, 69, 70, 88, 90, 91, 93, 106, 120, 122, 167, 168 and 176;</p> <p>After consideration of the Finance Contract between the Republic of Rwanda and the European Investment Bank, relating to the credit of twenty-two million Euros (EUR 22,000,000) for Rwanda COVID-19 health resilience Project, signed in Kigali, Rwanda and in Luxembourg, Luxembourg on 29 September 2021;</p> <p>ADOPTS:</p> <p><u>Article one:</u> Approval for ratification</p> <p>The Finance Contract between the Republic of Rwanda and the European Investment Bank,</p>	<p>LE PARLEMENT :</p> <p>La Chambre des Députés, en sa séance du 01 décembre 2021 ;</p> <p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 64, 69, 70, 88, 90, 91, 93, 106, 120, 122, 167, 168 et 176 ;</p> <p>Après examen de l’Accord de financement entre la République du Rwanda et la Banque Européenne d’Investissement, relatif au crédit de vingt-deux millions d’Euros (22.000.000 EUR) pour le projet de résilience sanitaire au COVID-19 du Rwanda, signé à Kigali, au Rwanda et à Luxembourg, au Luxembourg le 29 septembre 2021 ;</p> <p>ADOPTE :</p> <p><u>Article premier :</u> Approbation pour ratification</p> <p>L’Accord de financement entre la République du Rwanda et la Banque Européenne</p>
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<p>y'Umuryango w'Ubumwe bw'Uburayi y'Ishoramari, yerekeranye n'inguzanyo ingana na miliyoni makumyabiri n'ebiyiri z'Amayero (22.000.000 EUR) agenewe umushinga w'u Rwanda wo guhangana n'ingaruka za COVID-19 ku buzima, yashyiriweho umukono i Kigali mu Rwanda n'i Luxembourg muri Luxembourg ku wa 29 Nzeri 2021, ari ku mugereka, yemerewe kwemezwa burundu.</p> <p><u>Ingingo ya 2:</u> Itegurwa, isuzumwa n'itorwa by'iri tegeko</p> <p>Iri tegeko ryateguwe mu rurimi rw'Icyongereza, risuzumwa kandi ritorwa mu rurimi rw'Ikinyarwanda.</p> <p><u>Ingingo ya 3:</u> Igihe iri tegeko ritangira gukurikizwa</p> <p>Iri tegeko ritangira gukurikizwa ku munsiri ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.</p>	<p>relating to the credit of twenty-two million Euros (EUR 22,000,000) for Rwanda COVID-19 health resilience Project, signed in Kigali, Rwanda and in Luxembourg, Luxembourg on 29 September 2021, in annex, is approved for ratification.</p> <p><u>Article 2:</u> Drafting, consideration and adoption of this Law</p> <p>This Law was drafted in English, considered and adopted in Ikinyarwanda.</p> <p><u>Article 3:</u> Commencement</p> <p>This Law comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p>d'Investissement, relatif au crédit de vingt-deux millions d'Euros (22.000.000 EUR) pour le projet de résilience sanitaire au COVID-19 du Rwanda, signé à Kigali, au Rwanda et à Luxembourg, au Luxembourg le 29 septembre 2021, en annexe, est approuvé pour ratification.</p> <p><u>Article 2:</u> Initiation, examen et adoption de la présente loi</p> <p>La présente loi a été initiée en anglais, examinée et adoptée en Ikinyarwanda.</p> <p><u>Article 3:</u> Entrée en vigueur</p> <p>La présente loi entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>
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Kigali, 07/01/2022

(sé)

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

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

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

(sé)

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

<p>UMUGEREKA W'ITEGEKO N° 002/2022 RYO KU WA 07/01/2022 RYEMERA KWEMEZA BURUNDU AMASEZERANO Y'INGUZANYO HAGATI YA REPUBULIKA Y'U RWANDA NA BANKI Y'UMURYANGO W'UBUMWE BW'UBURAYI Y'ISHORAMARI, YEREKERANYE N'INGUZANYO INGANA NA MILIYONI MAKUMYABIRI N'EBYIRI Z'AMAYERO (22.000.000 EUR) AGENEWE UMUSHINGA W'U RWANDA WO GUHANGANA N'INGARUKA ZA COVID-19 KU BUZIMA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA N'I LUXEMBOURG MURI LUXEMBOURG KU WA 29 NZERI 2021</p>	<p>ANNEX TO LAW N° 002/2022 OF 07/01/2022 APPROVING THE RATIFICATION OF THE FINANCE CONTRACT BETWEEN THE REPUBLIC OF RWANDA AND THE EUROPEAN INVESTMENT BANK, RELATING TO THE CREDIT OF TWENTY-TWO MILLION EUROS (EUR 22,000,000) FOR RWANDA COVID-19 HEALTH RESILIENCE PROJECT, SIGNED IN KIGALI, RWANDA AND IN LUXEMBOURG, LUXEMBOURG ON 29 SEPTEMBER 2021</p>	<p>ANNEXE À LOI N° 002/2022 DU 07/01/2022 APPROUVANT LA RATIFICATION DE L'ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET LA BANQUE EUROPÉENNE D'INVESTISSEMENT, RELATIF AU CREDIT DE VINGT-DEUX MILLIONS D'EUROS (22.000.000 EUR) POUR LE PROJET DE RÉSILIENCE SANITAIRE AU COVID-19 DU RWANDA, SIGNÉ À KIGALI, AU RWANDA ET À LUXEMBOURG, AU LUXEMBOURG LE 29 SEPTEMBRE 2021</p>
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Contract Number (FI N°) 92940

Operation Number (Serapis N°) 2020-0788

RWANDA COVID 19 HEALTH RESILIENCE

Finance Contract

between the

Republic of Rwanda

and

European Investment Bank

Kigali, 29 September 2021

Luxembourg, 29 September 2021





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THIS CONTRACT IS MADE BETWEEN:

The Republic of Rwanda, acting through its Ministry of Finance and Economic Planning, having its seat at 12 KN 3 Ave, Kigali, Republic of Rwanda, represented by Uzziel Ndagijimana, Minister of Finance and Economic Planning,

(the "**Borrower**")

of the first part, and

The European Investment Bank having its seat at 100 boulevard Konrad Adenauer, Luxembourg, L-2950 Luxembourg, represented by Diederick Zambon, Head of Division Africa - Public Sector, and by Roger Stuart, Head of Division, Legal Department,

(the "**Bank**")

of the second part.

The Bank and the Borrower together are referred to as the "**Parties**" and any of them is a "**Party**".

**WHEREAS:**

- (a) The Borrower, acting through the Ministry of Finance and Economic Planning, has stated that it is undertaking a project to finance the integration and the reconstruction of the three divisions of the Rwanda Biomedical Centre to provide an integrated epidemic and pandemic preparedness response to COVID-19 in Rwanda, as more particularly described in the technical description (the "**Technical Description**") set out in Schedule A.1 (the "**Project**"). The Project shall be implemented by the Rwanda Biomedical Centre (the "**Promoter**") to which the Borrower will channel the funds of the Loan as a grant through a grant agreement (the "**Grant Agreement**").
- (b) The total cost of the Project, as estimated by the Bank, is EUR 27,100,000 (twenty-seven million one hundred thousand euros) and the Borrower has stated that it intends to finance the Project as follows:

Source	Amount (EUR m)
Credit from the Bank	22
EU Grant (subject to EU approval)	3.6
EU/WHO Technical Assistance Grant	1.5
TOTAL	27.1

- (c) In order to fulfil the financing plan set out in Recital (b), the Borrower has requested from the Bank a credit of EUR 22,000,000 (twenty-two million euros) to be extended from the Investment Facility resources and pursuant to the Partnership Agreement between the members of the African, Caribbean and Pacific (ACP) Group of States (the "**ACP States**"), on the one hand, and the European Union and its Member States, on the other hand, signed in Cotonou, Benin, on 23 June 2000, as amended from time to time (the "**Cotonou Agreement**").
- (d) The Bank considering that the financing of the Project falls within the scope of its functions and is consistent with the objectives of the Cotonou Agreement, and having regard to the statements and facts cited in these Recitals, has decided to give effect to the Borrower's request providing to it a credit in an amount of EUR 22,000,000 (twenty-two million euros) under this Finance Contract (the "**Contract**") and from the Bank's own resources under the Cotonou Agreement and benefiting from the Investment Facility Guarantee (as defined below); provided that the amount of the Bank loan shall not, in any case, exceed 90% (ninety per cent) of the total cost of the Project set out in Recital (b).
- (e) At the request of the Bank, the European Union will be requested to finance up to a maximum amount equivalent up to EUR 3,600,000 (three million six hundred thousand euros) (the "**EU Grant**") made available through the resources of the European Union through a grant agreement (the "**EU Grant Agreement**"); the Borrower and the Bank acknowledge that (i) the EU Grant has not been confirmed as of the date hereof and (ii) if the EU Grant is not confirmed, the Bank may request the Borrower to mobilise technical assistance funds from donors, or ultimately from the Loan (as defined below), to support the implementation of the Project.
- (f) By a letter dated 12 March 2021, the government of the Republic of Rwanda consented to the granting of the loan for the purposes of the Cotonou Agreement and accordingly the undertaking of the Republic of Rwanda in Article 6 of Annex II to the Cotonou Agreement with regard to exchange control and tax exemptions apply to the credit.
- (g) The Borrower has authorised the borrowing of the sum of EUR 22,000,000 (twenty-two million euros) represented by this credit on the terms and conditions set out in this Contract in the form set out in Annex I.
- (h) The Borrower, the Promoter and the Bank shall enter into a project agreement (the "**Project Agreement**") containing certain undertakings from the Promoter in relation to the implementation and operation of the Project and related matters.
- (i) The Statute of the Bank provides that the Bank shall ensure that its funds are used as rationally as possible in the interests of the European Union; and, accordingly, the terms and conditions of the Bank's loan operations must be consistent with relevant policies of the European Union.



- (j) The Bank considers that access to information plays an essential role in the reduction of environmental and social risks, including human rights violations, linked to the projects it finances and has therefore established its transparency policy, the purpose of which is to enhance the accountability of the Bank's group towards its stakeholders and the citizens of the European Union in general.
- (k) The Bank supports the implementation of international and European Union standards in the field of anti-money laundering and countering the financing of terrorism and promotes tax good governance standards. It has established policies and procedures to avoid the risk of misuse of its funds for purposes which are illegal or abusive in relation to applicable laws. The Bank's group statement on tax fraud, tax evasion, tax avoidance, aggressive tax planning, money laundering and financing of terrorism is available on the Bank's website and offers further guidance to the Bank's contracting counterparties.¹

¹ <http://www.eib.org/about/compliance/tax-good-governance/index.htm?f=search&media=search>



NOW THEREFORE it is hereby agreed as follows:

INTERPRETATION AND DEFINITIONS

Interpretation

In this Contract:

- (a) references to "Articles", "Recitals", "Schedules" and "Annexes" are, save if explicitly stipulated otherwise, references respectively to articles of, and recitals, schedules and annexes to this Contract;
- (b) references to "law" or "laws" mean:
 - (i) any applicable law and any applicable treaty, constitution, statute, legislation, decree, normative act, rule, regulation, judgement, order, writ, injunction, determination, award or other legislative or administrative measure or judicial or arbitral decision in any jurisdiction which is binding or applicable case law; and
 - (ii) EU Law;
- (c) references to "applicable law", "applicable laws" or "applicable jurisdiction" mean:
 - (i) a law or jurisdiction applicable to the Borrower, its rights and/or obligations (in each case arising out of or in connection with this Contract), its capacity and/or assets and/or the Project; and/or, as applicable
 - (ii) a law or jurisdiction (including in each case the Bank's Statute) applicable to the Bank, its rights, obligations, capacity and/or assets;
- (d) references to a provision of law or a treaty are references to that provision as amended or re-enacted;
- (e) references to any other agreement or instrument are references to that other agreement or instrument as amended, novated, supplemented, extended or restated;
- (f) words and expressions in plural shall include singular and vice versa;
- (g) references to "month" mean a period starting on one day in a calendar month and ending on the numerically corresponding day in the next calendar month, except that and subject to the definition of Payment Date, Article 5.1 and Schedule B and unless provided otherwise in this Contract:
 - (i) if the numerically corresponding day is not a Business Day, that period shall end on the next Business Day in that calendar month in which that period is to end if there is one, or if there is not, on the immediately preceding Business Day; and
 - (ii) if there is no numerically corresponding day in the calendar month in which that period is to end, that period shall end on the last Business Day in that calendar month.

Definitions

In this Contract:

"**ACP States**" has the meaning given to it in Recital (c).

"**Agreed Deferred Disbursement Date**" has the meaning given to it in Article 1.5.A(2)(b).

"**Authorisation**" means an authorisation, permit, consent, approval, resolution, licence, exemption, filing, notarisation or registration.

"**Authorised Signatory**" means a person authorised to sign individually or jointly (as the case may be) Disbursement Requests on behalf of the Borrower and named in the most recent List of Authorised Signatories and Accounts received by the Bank prior to the receipt of the relevant Disbursement Request.

"**Business Day**" means a day (other than a Saturday or Sunday) on which the Bank and commercial banks are open for general business in Luxembourg.

"**Cancelled Tranche**" has the meaning given to it in Article 1.6.C(2).



"Change-of-Law Event" has the meaning given to it in Article 4.3.A(3).

"Contract" has the meaning given to it in Recital (d).

"Contract Number" means the Bank generated number identifying this Contract and indicated on the cover page of this Contract after the letters "FI N°".

"Cotonou Agreement" has the meaning given to it in Recital (c).

"Credit" has the meaning given to it in Article 1.1.

"Disbursement Account" means, in respect of each Tranche, the bank account to which disbursements may be made under this Contract, as set out in the most recent List of Authorised Signatories and Accounts.

"Disbursement Date" means the date on which disbursement of a Tranche is made by the Bank.

"Disbursement Notice" means a notice from the Bank to the Borrower pursuant to and in accordance with Article 1.2.C.

"Disbursement Request" means a notice substantially in the form set out in Schedule C.

"Disruption Event" means either or both of:

- (a) a material disruption to those payment or communications systems or to those financial markets which are, in each case, required to operate in order for payments to be made in connection with this Contract; or
- (b) the occurrence of any other event which results in a disruption (of a technical or systems-related nature) to the treasury or payments operations of either the Bank or the Borrower, preventing that Party from:
 - (i) performing its payment obligations under this Contract; or
 - (ii) communicating with the other Party,

and which disruption (in either such case as per (a) or (b) above) is not caused by, and is beyond the control of, the Party whose operations are disrupted.

"EIB Covenant of Integrity" means the "Covenant of Integrity" template in the form provided in Annex 3 of the Guide to Procurement that each tenderer or contract beneficiary must sign in order to ensure that the Loan is used for the purposes intended and its operations are free from Prohibited Conduct.

"EIB Social and Environmental Covenant" means the "Environmental and Social Covenant" template in the form provided in Annex 7 of the Guide to Procurement that each tenderer or contractors must provide to the Borrower.

"EIB Statement of Environmental and Social Principles and Standards" means the statement published on EIB's website http://www.eib.org/attachments/strategies/eib_statement_esps_en.pdf, as amended and supplemented from time to time or on any successor page, that outlines the standards that the Bank requires of the projects that it finances and the responsibilities of the various parties.

"Eligible Expenditure" means any expenditure (net of taxes) incurred or contractually committed, by the Borrower and/or the Promoter in respect of works, goods and services in respect of items specified in the Technical Description as eligible for financing under the Credit and for which contracts have been awarded on terms satisfactory to the Bank having regard to the Bank's Guide to Procurement.

"Entity" has the meaning given to it in Article 6.4(a).

"Environment" means the following, in so far as they affect human health or social well-being:

- (a) fauna and flora;
- (b) soil, water, air, climate and the landscape; and
- (c) cultural heritage and the built environment,

and includes, without limitation, occupational and community health and safety.

"Environmental Assessment Study" means the environmental assessment study as defined in the terms of reference for the Feasibility Study agreed by the Bank.



"Environmental and Social Documents" means:

- (a) any Environmental Assessment Study;
- (b) any Environmental Impact Assessment Study,
- (c) the Feasibility Study; and/or
- (d) any other relevant documents as required by Rwanda legislation to protect the Environment and Social Matters.

"Environmental and Social Standards" means:

- (a) Environmental Laws and Social Laws applicable to the Project, and/or the Borrower, and/or the Promoter;
- (b) the EIB Statement of Environmental and Social Principles and Standards; and
- (c) the Environmental and Social Documents.

"Environmental Impact Assessment Study" means a study as an outcome of the environmental impact assessment identifying and assessing the potential environmental impacts associated with the Project and recommending measures to avoid, minimise and/or remedy any impacts. Each study is subject to public consultation with direct and indirect project stakeholders.

"Environmental Law" means:

- (a) EU Law, including principles and standards;
- (b) the laws and regulations of the Republic of Rwanda; and
- (c) international treaties and conventions signed, ratified or otherwise applicable and binding on the Republic of Rwanda;

in each case of which a principal objective is the preservation, protection or improvement of the Environment.

"Environmental or Social Approval" means any permit, license, authorisation, consent or other approval required by an Environmental Law or a Social Law in connection with the construction or operation of the Project.

"Environmental or Social Claim" means any claim, proceeding, formal notice or investigation by any person in respect of the Environmental or Social Matters affecting the Project including any breach or alleged breach of any Environmental and Social Standard.

"EU Grant" has the meaning given to it in Recital (e).

"EU Grant Agreement" has the meaning given to it in Recital (e).

"EU Law" means the *acquis communautaire* of the European Union as expressed through the Treaties of the European Union, the regulations, directives, delegated acts, implementing acts, and the case law of the Court of Justice of the European Union.

"EUR" or **"euro"** means the lawful currency of the Member States of the European Union which adopt or have adopted it as their currency in accordance with the relevant provisions of the Treaty on European Union and the Treaty on the Functioning of the European Union.

"EURIBOR" has the meaning given to it in Schedule B.

"Event of Default" means any of the circumstances, events or occurrences specified in Article 10.1.

"External Debt Instrument" has the meaning given to it in Article 7.2.

"Feasibility Study" means a detailed feasibility study for the construction and equipping of the new Rwanda Biomedical Centre building, including at a minimum: concept design, cost-benefit analysis, a detailed risk assessment, the detailed design and technical documentation, including the construction tender document, Environmental Assessment Study or environmental impact assessment study as the case may be, site supervision and quality control of the construction. Final terms of reference for the Feasibility Study need to be agreed with the Bank.

"Final Availability Date" means 27 September 2024.



"Financing of Terrorism" means the provision or collection of funds, by any means, directly or indirectly, with the intention that they should be used or in the knowledge that they are to be used, in full or in part, in order to carry out any of the offences within the meaning of Articles 1 to 4 of the EU Council Framework Decision 2002/475/JHA of 13th June 2002 on combating terrorism.

"Floating Rate" means a fixed-spread floating annual interest rate, determined by the Bank for each successive Floating Rate Reference Period equal to EURIBOR plus the Spread. If the Floating Rate for any Floating Rate Reference Period is calculated to be below zero, it will be set at zero.

"Floating Rate Reference Period" means each period from one Payment Date to the next relevant Payment Date; the first Floating Rate Reference Period shall commence on the date of disbursement of the Tranche.

"GAAP" means generally accepted accounting principles in the Republic of Rwanda, including IFRS.

"Grant Agreement" has the meaning given to it in Recital (a).

"Guide to Procurement" means the guide to procurement published on the Bank's website², as amended from time to time, that informs the promoters of projects financed in whole or in part by the Bank of the arrangements to be made for procuring works, goods and services required for the Project.

"IFRS" means international accounting standards within the meaning of IAS Regulation 1606/2002 to the extent applicable to the relevant financial statements.

"Illegality Event" has the meaning given to it in Article 4.3.A(4).

"ILO" means the International Labour Organisation.

"ILO Standards" means any treaty, convention or covenant of the ILO signed and ratified or otherwise applicable and binding on the Republic of Rwanda, and the Core Labour Conventions (as defined in the ILO Declaration on Fundamental Principles and Rights at Work).

"Investment Facility" means the risk-bearing revolving fund set up under the Cotonou Agreement and financed by the European Development Fund to support investments by private and commercially run public entities in all economic sectors of ACP States.

"Investment Facility Guarantee" means the Guarantee signed between the Bank and the Investment Facility on 5 October 2018 in respect of loans made available by the Bank from its own resources for public sector projects in the ACP States.

"List of Authorised Signatories and Accounts" means a list, in form and substance satisfactory to the Bank, setting out:

- (a) the Authorised Signatories, accompanied by evidence of signing authority of the persons named on the list and specifying if they have individual or joint signing authority;
- (b) the specimen signatures of such persons;
- (c) the bank account(s) to which disbursements may be made under this Contract (specified by IBAN code if the country is included in the IBAN Registry published by SWIFT, or in the appropriate account format in line with the local banking practice), BIC/SWIFT code of the bank and the name of the bank account(s) beneficiary, together with evidence that such account(s) have been opened in the name of the beneficiary; and
- (d) the bank account(s) from which payments under this Contract will be made by the Borrower (specified by IBAN code if the country is included in the IBAN Registry published by SWIFT, or in the appropriate account format in line with the local banking practice), BIC/SWIFT code of the bank and the name of the bank account(s) beneficiary, together with evidence that such account(s) have been opened in the name of the beneficiary.

"Loan" means the aggregate of the amounts disbursed from time to time by the Bank under this Contract.

"Loan Outstanding" means the aggregate of the amounts disbursed from time to time by the Bank under this Contract that remains outstanding.

"Margin" means the component of the rate of interest quantified in Article 3.1.

² <https://www.eib.org/en/publications/guide-to-procurement>



"Market Disruption Event" means any of the following circumstances:

- (a) there are, in the reasonable opinion of the Bank, events or circumstances adversely affecting the Bank's access to its sources of funding; or
- (b) in the reasonable opinion of the Bank, funds are not available from the Bank's ordinary sources of funding in order to adequately fund a Tranche in the relevant currency and/or for the relevant maturity and/or in relation to the reimbursement profile of such Tranche; or
- (c) in relation to a Tranche in respect of which interest would be payable at Floating Rate:
 - (i) the cost to the Bank of obtaining funds from its sources of funding, as determined by the Bank, for a period equal to the Floating Rate Reference Period of such Tranche (i.e. in the money market) would be in excess of the applicable EURIBOR; or
 - (ii) the Bank determines that adequate and fair means do not exist for ascertaining the applicable EURIBOR for the relevant currency of such Tranche.

"Material Adverse Change" means any event or change of condition, which, in the opinion of the Bank:

- (a) materially impairs the ability of the Borrower to perform its obligations under this Contract or the Promoter to perform its obligations under the Project Agreement; or
- (b) materially impairs the financial condition or prospects of the Borrower or the Promoter.

"Maturity Date" means the last Repayment Date of a Tranche specified pursuant to Article 4.1(b)(iii).

"Money Laundering" means:

- (a) the conversion or transfer of property, knowing that such property is derived from criminal activity or from an act of participation in such activity, for the purpose of concealing or disguising the illicit origin of the property or of assisting any person who is involved in the commission of such activity to evade the legal consequences of his action;
- (b) the concealment or disguise of the true nature, source, location, disposition, movement, rights with respect to, or ownership of property, knowing that such property is derived from criminal activity or from an act of participation in such activity;
- (c) the acquisition, possession or use of property, knowing, at the time of receipt, that such property was derived from criminal activity or from an act of participation in such activity; or
- (d) participation in, association to commit, attempts to commit and aiding, abetting, facilitating and counselling the commission of any of the actions mentioned in the foregoing points.

"Non-EIB Financing" has the meaning given to it in Article 4.3.A(2).

"Non-EIB Financing Prepayment Event" has the meaning given to it in Article 4.3.A(2).

"Notified Tranche" means a Tranche in respect of which the Bank has issued a Disbursement Notice.

"Payment Account" means the bank account from which payments under this Contract will be made by the Borrower, as set out in the most recent List of Authorised Signatories and Accounts.

"Payment Date" means 15 June and 15 December each year until and including the Maturity Date, save that, in case any such date is not a Relevant Business Day, it means the following Relevant Business Day in that month, or, failing that, the nearest preceding Relevant Business Day, in all cases with corresponding adjustment to the interest due under Article 3.1.

"Prepayment Amount" means the amount of a Tranche to be prepaid by the Borrower in accordance with Article 4.2.A or Article 4.3.A, as applicable.

"Prepayment Date" means the date, as requested by the Borrower and agreed by the Bank or indicated by the Bank (as applicable) on which the Borrower shall effect prepayment of a Prepayment Amount.

"Prepayment Event" means any of the events described in Article 4.3.A.

"Prepayment Notice" means a written notice from the Bank to the Borrower in accordance with Article 4.2.C.

"Prepayment Request" means a written request from the Borrower to the Bank to prepay all or part of the Loan Outstanding, in accordance with Article 4.2.A.



“Prohibited Conduct” means any Financing of Terrorism, Money Laundering or Prohibited Practice.

“Prohibited Practice” means any:

- (a) Coercive Practice, meaning the impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of a party to influence improperly the actions of a party;
- (b) Collusive Practice, meaning an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party;
- (c) Corrupt Practice, meaning the offering, giving, receiving or soliciting, directly or indirectly, of anything of value by a party to influence improperly the actions of another party;
- (d) Fraudulent Practice, meaning any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party in order to obtain a financial (including, for the avoidance of taxation related) or other benefit or to avoid an obligation;
- (e) Obstructive Practice, meaning in relation to an investigation into a Coercive, Collusive, Corrupt or Fraudulent Practice in connection with the Loan or the Project, (i) deliberately destroying, falsifying, altering or concealing of evidence material to the investigation; and/or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation, or (ii) acts intending to materially impede the exercise of the contractual rights of audit or access to information; or
- (f) Tax Crime, meaning all offences, including tax crimes relating to direct taxes and indirect taxes and as defined in the national law of the Republic of Rwanda, which are punishable by deprivation of liberty or a detention order for a maximum of more than one year.

“Project” has the meaning given to it in Recital (a).

“Project Agreement” has the meaning given to it in Recital (h).

“Project Cost Reduction Event” has the meaning given to it in Article 4.3.A(1).

“Project Implementation Structure” means a structure of the Borrower and Promoter organization staffed by the Borrower and/or the Promoter with at least one dedicated procurement specialist, and in charge of the daily activities necessary to implement the Project.

“Promoter” means Rwanda Biomedical Centre, the central health implementation agency operating under the law n°013/2019 of 30 June 2019 governing Rwanda Biomedical Centre, having its registered office at KG 644 St, Kigali, Kimihurura, Kigali City, P.O. Box 7162, Rwanda.

“Redeployment Rate” means the fixed annual rate determined by the Bank, being a rate which the Bank would apply on the day of the indemnity calculation to a loan that has the same currency, the same terms for the payment of interest and the same repayment profile to the Maturity Date as the Tranche in respect of which a prepayment or cancellation is proposed or requested to be made. Such rate shall not be of negative value.

“Relevant Business Day” means a day on which the Trans-European Automated Real-time Gross Settlement Express Transfer payment system which utilises a single shared platform and which was launched on 19 November 2007 (TARGET2) is open for the settlement of payments in EUR.

“Relevant Person” means, with respect to the Borrower and the Promoter, any government officials, respective agents, officers or directors; or any of their employees or any other person acting on their behalf or under their control.

“Repayment Date” shall mean each of the Payment Dates specified for the repayment of the principal of a Tranche in the Disbursement Notice, in accordance with the criteria set out in Article 4.1.

“Requested Deferred Disbursement Date” has the meaning given to it in Article 1.5.A(1)(a)(ii).

“Sanctioned Person” means any individual or entity (for the avoidance of doubt, the term entity includes, but is not limited to, any government, group or terrorist organisation) who is a designated target of, or who is otherwise a subject of, Sanctions (including, without limitation, as a result of being owned or otherwise controlled, directly or indirectly, by any individual or entity, who is a designated target of, or who is otherwise a subject of, Sanctions).



"Sanctions" means the economic or financial sanctions laws, regulations, trade embargoes or other restrictive measures (including, in particular, but not limited to, measures in relation to the financing of terrorism) enacted, administered, implemented and/or enforced from time to time by any of the following:

- (a) the United Nations, and any agency or person which is duly appointed, empowered or authorised by the United Nations to enact, administer, implement and/or enforce such measures;
- (b) the European Union, and any agency or person which is duly appointed, empowered or authorised by the European Union to enact, administer, implement and/or enforce such measures; and
- (c) the United States Government, and any department, division, agency, or office thereof, including the Office of Foreign Asset Control (OFAC) of the United States Department of the Treasury, the United States Department of State and/or the United States Department of Commerce.

"Scheduled Disbursement Date" means the date on which a Tranche is scheduled to be disbursed in accordance with Article 1.2.C.

"Security" means any mortgage, pledge, lien, charge, assignment, hypothecation, or other security interest securing any obligation of any person or any other agreement or arrangement having a similar effect.

"Social Law" means each of:

- (a) any law, rule or regulation applicable in the Republic of Rwanda relating to Social Matters;
- (b) any ILO Standards;
- (c) any United Nations treaty, convention or covenant on human rights signed and ratified by or otherwise applicable and binding on the Republic of Rwanda.

"Social Matters" means all, or any of, the following:

- (a) labour and employment rights and conditions;
- (b) occupational health and safety;
- (c) protection and empowerment of rights and interests of indigenous peoples, ethnic minorities and vulnerable groups;
- (d) cultural heritage (tangible and intangible);
- (e) public health, safety and security;
- (f) involuntary physical resettlement and/or economic displacement and loss of livelihood of persons; and
- (g) public participation and stakeholder engagement.

"Spread" means one hundred twenty-seven basis points (1.27%). The Spread shall include the Margin.

"Tax" means any tax, levy, impost, duty or other charge or withholding of a similar nature (including any penalty or interest payable in connection with any failure to pay or any delay in paying any of the same).

"Technical Description" has the meaning given to it in Recital (a).

"Tranche" means each disbursement made or to be made under this Contract. In case no Disbursement Notice has been delivered, Tranche shall mean a Tranche as requested under Article 1.2.B.



ARTICLE 1

Credit and Disbursements

1.1 Amount of Credit

By this Contract the Bank establishes in favour of the Borrower, and the Borrower accepts, a credit in an amount of EUR 22,000,000 (twenty-two million euros) for the financing of the Project (the "Credit").

1.2 Disbursement procedure

1.2.A Tranches

- (a) The Bank shall disburse the Credit in up to 6 (six) Tranches.
- (b) The amount of the first Tranche, if such Tranche is intended to finance the Feasibility Study, shall be in a minimum amount of EUR 500,000 (five hundred thousand euros).
- (c) The amount of each Tranche, other than the Tranche mentioned in paragraph (b) above, shall be in a minimum amount of EUR 1,000,000 (one million euros) or (if less) the entire undrawn balance of the Credit.

1.2.B Disbursement Request

- (a) The Borrower may present to the Bank a Disbursement Request for the disbursement of a Tranche, such Disbursement Request to be received at the latest 15 (fifteen) days before the Final Availability Date. The Disbursement Request shall be in the form set out in Schedule C and shall specify:
 - (i) the amount of the Tranche in EUR;
 - (ii) the Spread;
 - (iii) the preferred disbursement date for the Tranche; such preferred disbursement date must be a Relevant Business Day falling at least 15 (fifteen) days after the date of the Disbursement Request and, in any event, on or before the Final Availability Date. It being understood that notwithstanding the Final Availability Date the Bank may set the disbursement date for the Tranche at a date falling up to 4 (four) calendar months from the date of the Disbursement Request;
 - (iv) the terms for repayment of principal for the Tranche in accordance with Article 4.1;
 - (v) the preferred first and last dates for repayment of principal for the Tranche; and
 - (vi) the Disbursement Account to which the disbursement of the Tranche should be made in accordance with Article 1.2.D.
- (b) Each Disbursement Request shall be signed by an Authorised Signatory with individual representation right or by two or more Authorised Signatories with joint representation right.
- (c) The Bank may rely on the information set out in the most recent List of Authorised Signatories and Accounts provided to the Bank by the Borrower. If a Disbursement Request is signed by a person defined as Authorised Signatory under the most recent List of Authorised Signatories and Accounts provided to the Bank by the Borrower, the Bank may assume that such person has the power to sign and deliver in the name and on behalf of the Borrower such Disbursement Request.
- (d) Subject to Article 1.2.C(b), each Disbursement Request is irrevocable.

1.2.C Disbursement Notice

- (a) Not less than 10 (ten) days before the proposed Scheduled Disbursement Date of a Tranche the Bank shall, if the Disbursement Request conforms to Article 1.2, deliver to the Borrower a Disbursement Notice which shall specify:



- (i) the amount of the Tranche in EUR
 - (ii) the Scheduled Disbursement Date;
 - (iii) the Payment Dates and the first interest Payment Date for the Tranche;
 - (iv) the terms for repayment of principal for the Tranche, in accordance with the provisions of Article 4.1;
 - (v) the Repayment Dates and the first and the last Repayment Date for the Tranche; and
 - (vi) the Spread applicable to the Tranche until the Maturity Date.
- (b) If one or more conditions specified in the Disbursement Notice received by the Borrower does not conform to the corresponding condition, if any, in the Disbursement Request, the Borrower may revoke its Disbursement Request by a written notice to be received by the Bank not later than 12h00 noon, Luxembourg time, on the next business day when the Bank is open for general business and thereupon the Disbursement Request and the Disbursement Notice shall be of no effect. If the Borrower has not revoked the Disbursement Request in writing and within the deadline indicated above, the Borrower shall be deemed to have accepted all conditions specified in the Disbursement Notice.

1.2.D Disbursement Account

Disbursement shall be made to the Disbursement Account specified in the relevant Disbursement Request, provided that such Disbursement Account is acceptable to the Bank.

Notwithstanding Article 5.2(e), the Borrower acknowledges that payments to a Disbursement Account notified by the Borrower shall constitute disbursements under this Contract as if they had been made to the Borrower's own bank account.

Only one Disbursement Account may be specified for each Tranche.

1.3 Currency of disbursement

The Bank shall disburse each Tranche in EUR.

1.4 Conditions of disbursement

1.4.A Condition precedent to the first Disbursement Request

The Bank shall have received from the Borrower in form and substance satisfactory to the Bank:

- (a) evidence that the execution of this Contract by the Borrower has been duly authorised and that the person or persons signing this Contract on behalf of the Borrower is/are duly authorised to do so together with the specimen signature of each such person or persons;
- (b) at least 2 (two) originals of this Contract duly executed by all Parties; and
- (c) the List of Authorised Signatories and Accounts,

prior to a presentation of a Disbursement Request by the Borrower. Any Disbursement Request made by the Borrower without the above documents having been received by the Bank and to its satisfaction shall be deemed not made.

1.4.B First Tranche

The disbursement of the first Tranche under Article 1.2 is conditional upon receipt by the Bank, in form and substance satisfactory to it, on or before the date falling 15 (fifteen) Business Days before the Scheduled Disbursement Date (and, in the case of deferment under Article 1.5, the Requested Deferred Disbursement Date or the Agreed Deferred Disbursement Date, respectively) for the proposed Tranche, of the following documents or evidence:



- (a) evidence that the Borrower and/or the Promoter have obtained all necessary Authorisations, required in connection with this Contract, the Project Agreement and the Project;
- (b) a certified copy of the executed Grant Agreement, the terms of which have been pre-approved by the Bank and which shall include provisions for the timeous transfer of disbursements under the Loan from the Borrower to the Promoter;
- (c) an original of the Project Agreement, duly executed by the Borrower and the Promoter, together with evidence that the execution of the Project Agreement by the Borrower and the Promoter has been duly authorised and that the person or persons signing the Project Agreement on behalf of the Borrower and Promoter is/are duly authorised to do so, together with the specimen signature of each such person or persons;
- (d) a legal opinion from the Attorney General on the due execution of this Contract by the Borrower and the authority and capacity of the Borrower to enter into this Contract and to execute its obligations thereunder;
- (e) evidence that all action necessary to exempt from taxation all payments of principal, interest and other sums due hereunder and to permit the payment of all such sums gross without deduction of tax at source have been taken;
- (f) evidence that any necessary exchange control consents have been obtained to permit receipt of disbursements hereunder, repayment of the same and payment of interest and all other amounts due hereunder; such consents must extend to the opening and maintenance of the accounts to which disbursements of the Credit is directed;
- (g) evidence that a Project Implementation Structure within the Borrower and/or the Promoter has been created and staffed to the satisfaction of the Bank including at least one dedicated procurement specialist;
- (h) approval by the Bank of an updated comprehensive procurement plan for the Project covering all contracts to be financed by the Bank; and
- (i) final version of the terms of reference and their corresponding timeline for the technical assistance component under the EU Grant Agreement agreed between the Bank and the Promoter.

1.4.C All Tranches

The disbursement of each Tranche under Article 1.2, including the first, is subject to the following conditions:

- (a) that the Bank has received, in form and substance satisfactory to it, on or before the date falling 15 (fifteen) Business Days before the Scheduled Disbursement Date (and, in the case of deferment under Article 1.5, the Requested Deferred Disbursement Date or the Agreed Deferred Disbursement Date, respectively) for the proposed Tranche, of the following documents or evidence:
 - (i) a certificate from the Borrower in the form of Schedule D signed by an authorised representative of the Borrower and dated no earlier than the date falling 30 (thirty) days before the Scheduled Disbursement Date (and, in the case of deferment under Article 1.5, the Requested Deferred Disbursement Date or the Agreed Deferred Disbursement Date, respectively);
 - (ii) a copy of any other authorisation or other document, opinion or assurance which the Bank has notified the Borrower is necessary or desirable in connection with the entry into and performance of, and the transactions contemplated by, this Contract or the legality, validity, binding effect or enforceability of the same;
 - (iii) if the Feasibility Study concludes that some Project components require a full Environmental Impact Assessment Study under the laws of Rwanda and if the Borrower intends to finance such Project components under the Tranche concerned, evidence of performance of such Environmental Impact Assessment Study in accordance with applicable requirements in Rwanda and with the European Union environmental impact assessment process requirements;



- (iv) evidence that the Promoter will, within 180 (one hundred eighty) days following the Disbursement Date concerned, pay the Eligible Expenditures in an amount equivalent to 80% (eighty per cent) of the amount of the Tranche concerned; and
 - (v) except for the first Tranche, evidence satisfactory to the Bank that 80% (eighty per cent) of the immediately preceding Tranche, and 100% (one hundred per cent) of all previous Tranches, have been fully and properly applied as set out in this Contract; and
 - (vi) if the EU Grant is confirmed and to the extent that such evidence has not already been delivered to the Bank in respect of a previous Disbursement, evidence that the EU Grant Agreement has been entered into by the Bank and the Borrower,
- (b) that on the Scheduled Disbursement Date (and, in the case of deferment under Article 1.5, on the Requested Deferred Disbursement Date or the Agreed Deferred Disbursement Date, respectively) for the proposed Tranche:
- (i) the representations and warranties which are repeated pursuant to Article 6.12 are correct in all respects; and
 - (ii) no event or circumstance which constitutes or would with the passage of time or giving of notice under this Contract constitute:
 - (1) an Event of Default; or
 - (2) a Prepayment Event,
 has occurred and is continuing unremedied or unwaived or would result from the disbursement of the proposed Tranche,
 - (iii) the Investment Facility Guarantee (or any instrument replacing it to the satisfaction of the Bank) is valid, of full force and effect and enforceable against the signatory parties and no event or circumstance has occurred which would, in the reasonable opinion of the Bank, adversely affect the validity, applicability or enforceability of the Investment Facility Guarantee or the Bank's right to demand payment under the Investment Facility Guarantee.

1.5 Deferment of disbursement

1.5.A Grounds for deferment

1.5.A(1) BORROWER'S REQUEST

- (a) The Borrower may send a written request to the Bank requesting the deferral of the disbursement of a Notified Tranche. The written request must be received by the Bank at least 15 (fifteen) Business Days before the Scheduled Disbursement Date of the Notified Tranche and specify:
 - (i) whether the Borrower would like to defer the disbursement in whole or in part, and if in part, the amount to be deferred; and
 - (ii) the date until which the Borrower would like to defer a disbursement of the above amount (the "**Requested Deferred Disbursement Date**"), which must be a date falling not later than:
 - (1) 6 (six) months from its Scheduled Disbursement Date;
 - (2) 30 (thirty) days prior to the first Repayment Date; and
 - (3) the Final Availability Date.
- (b) Upon receipt of such a written request, the Bank shall defer the disbursement of the relevant amount until the Requested Deferred Disbursement Date.

1.5.A(2) FAILURE TO SATISFY CONDITIONS TO DISBURSEMENT

- (a) The disbursement of a Notified Tranche shall be deferred if any condition for disbursement of such Notified Tranche referred to in Article 1.4 is not fulfilled both:



- (i) at the date specified for fulfilment of such condition in Article 1.4; and
 - (ii) at its Scheduled Disbursement Date (or, where the Scheduled Disbursement Date has been deferred previously, the date expected for disbursement).
- (b) The Bank and the Borrower shall agree the date until which the disbursement of such Notified Tranche shall be deferred (the "**Agreed Deferred Disbursement Date**"), which must be a date falling:
- (i) not earlier than 15 (fifteen) Business Days following the fulfilment of all conditions of disbursement; and
 - (ii) not later than the Final Availability Date.
- (c) Without prejudice to the Bank's right to suspend and/or cancel the undisbursed portion of the Credit in whole or in part pursuant to Article 1.6.B(a), the Bank shall defer disbursement of such Notified Tranche until the Agreed Deferred Disbursement Date.

1.5.B Cancellation of a disbursement deferred by 6 (six) months

If a disbursement has been deferred by more than 6 (six) months in aggregate pursuant to Article 1.5.A, the Bank may notify the Borrower in writing that such disbursement shall be cancelled and such cancellation shall take effect on the date of such written notification. The amount of the disbursement which is cancelled by the Bank pursuant to this Article 1.5.B shall remain available for disbursement under Article 1.2.

1.6 Cancellation and suspension

1.6.A Borrower's right to cancel

- (a) The Borrower may send a written notice to the Bank requesting a cancellation of the undisbursed Credit or a portion thereof.
- (b) In its written notice, the Borrower:
 - (i) must specify whether the Credit shall be cancelled in whole or in part and, if in part, the amount of the Credit to be cancelled; and
 - (ii) must not request any cancellation of:
 - (1) a Notified Tranche which has a Scheduled Disbursement Date falling within 15 (fifteen) Business Days of the date of such written notice; or
 - (2) a Tranche in respect of which a Disbursement Request has been submitted but no Disbursement Notice has been issued by the Bank.
- (c) Upon receipt of such written notice, the Bank shall cancel the requested portion of the Credit with immediate effect.

1.6.B Bank's right to suspend and cancel

- (a) At any time upon the occurrence of the following events, the Bank may notify the Borrower in writing that the undisbursed portion of the Credit shall be suspended and/or (except upon the occurrence of a Market Disruption Event) cancelled in whole or in part:
 - (i) a Prepayment Event;
 - (ii) an Event of Default;
 - (iii) an event or circumstance which would with the passage of time or giving of notice under this Contract constitute a Prepayment Event or an Event of Default;
 - (iv) a Market Disruption Event provided the Bank has not issued a Disbursement Notice;
 - (v) an event or circumstance has arisen which would, in the reasonable opinion of the Bank, have an adverse effect on the validity, applicability or enforceability of the Investment Facility Guarantee or the right of the Bank to make a claim for payment under the Investment Facility Guarantee;



- (vi) if the Republic of Rwanda is no longer an eligible country for operations under the Cotonou Agreement;
 - (vii) if, acting reasonably, it is not satisfied that the warranties and undertakings given by the Borrower in Article 6 and Article 8 have been complied with.
- (b) On the date of such written notification from the Bank the relevant portion of the Credit shall be suspended and/or cancelled with immediate effect. Any suspension shall continue until the Bank ends the suspension or cancels the suspended amount.

1.6.C Indemnity for cancellation of a Tranche

If the Bank cancels any Notified Tranche upon the occurrence of an Event of Default, the Borrower shall indemnify the Bank in accordance with Article 10.3.

1.7 Cancellation after expiry of the Credit

On the day following the Final Availability Date, unless otherwise specifically notified in writing by the Bank to the Borrower, any part of the Credit in respect of which no Disbursement Request has been made in accordance with Article 1.2.B shall be automatically cancelled, without any further notice from the Bank to the Borrower and without any liability arising on the part of either Party.

1.8 Sums due under Articles 1.5 and 1.6

Sums due under Articles 1.5 and 1.6 shall be payable:

- (a) in EUR; and
- (b) within 15 (fifteen) days of the Borrower's receipt of the Bank's demand or within any longer period specified in the Bank's demand.

ARTICLE 2

The Loan

2.1 Amount of Loan

The Loan shall comprise the aggregate amount of Tranches disbursed by the Bank under the Credit, as confirmed by the Bank pursuant to Article 2.3.

2.2 Currency of payments

The Borrower shall pay interest, principal and other charges payable in respect of each Tranche in EUR.

Other payments, if any, shall be made in the currency specified by the Bank having regard to the currency of the expenditure to be reimbursed by means of that payment.

2.3 Confirmation by the Bank

The Bank shall deliver to the Borrower the amortisation table referred to in Article 4.1, if any, showing the Disbursement Date, the currency, the amount disbursed, the repayment terms and the interest rate for each Tranche, not later than 10 (ten) calendar days after the Scheduled Disbursement Date for such Tranche.



ARTICLE 3

Interest

3.1 Rate of interest

For the purposes of this Contract “Margin” means 50 (fifty) basis points (0.5%).

The Borrower shall pay interest on the outstanding balance of each Tranche at the Floating Rate semi-annually in arrear on the relevant Payment Dates, as specified in the Disbursement Notice commencing on the first such Payment Date following the Disbursement Date of the Tranche. If the period from the Disbursement Date to the first Payment Date is 15 (fifteen) days or less then the payment of interest accrued during such period shall be postponed to the following Payment Date.

The Bank shall notify the Borrower of the Floating Rate within 10 (ten) days following the commencement of each Floating Rate Reference Period.

If pursuant to Articles 1.5 and 1.6 disbursement of any Tranche takes place after the Scheduled Disbursement Date, the EURIBOR applicable to the first Floating Rate Reference Period shall apply as though the disbursement had been made on the Scheduled Disbursement Date.

Interest shall be calculated in respect of each Floating Rate Reference Period on the basis of Article 5.1(b).

3.2 Interest on overdue sums

Without prejudice to Article 10 and by way of exception to Article 3.1, if the Borrower fails to pay any amount payable by it under this Contract on its due date, interest shall accrue on any overdue amount payable under the terms of this Contract from the due date to the date of actual payment at an annual rate equal to:

- (a) for overdue sums related to Tranches, the applicable Floating Rate plus 2% (200 basis points); or
- (b) for overdue sums other than under (a) above, EURIBOR plus 2% (200 basis points),

and shall be payable in accordance with the demand of the Bank. For the purpose of determining the EURIBOR in relation to this Article 3.2, the relevant periods within the meaning of Schedule B shall be successive periods of one (1) month commencing on the due date. Any unpaid but due interest may be capitalised in conformity with article 1154 of the Luxembourg Civil Code. For the avoidance of doubt, capitalisation of interest shall occur only for interest due but unpaid for a period of more than one year. The Borrower hereby agrees in advance to have the unpaid interest due for a period of more than one year compounded and that as of the capitalisation, such unpaid interest will in turn produce interest at the interest rate set out in this Article 3.2.

If the overdue sum is in a currency other than the currency of the Loan, the following rate per annum shall apply, namely the relevant interbank rate that is generally retained by the Bank for transactions in that currency plus 2% (200 basis points), calculated in accordance with the market practice for such rate.

3.3 Market Disruption Event

- (a) If at any time:
 - (i) from the date of signature of this Contract; and
 - (ii) until the date falling 30 (thirty) calendar days prior to the Scheduled Disbursement Date; or

a Market Disruption Event occurs, the Bank may notify the Borrower that this Article 3.3 has come into effect.



- (b) The rate of interest applicable to such Notified Tranche until the Maturity Date shall be the percentage rate per annum which is the sum of the Margin and the rate (expressed as a percentage rate per annum) which is determined by the Bank to be the all-inclusive cost to the Bank for the funding of the relevant Tranche based upon the then applicable internally generated Bank reference rate or an alternative rate determination method reasonably determined by the Bank.
- (c) The Borrower shall have the right to refuse in writing such disbursement within the deadline specified in the notice and shall bear charges incurred as a result, if any, in which case the Bank shall not effect the disbursement and the corresponding portion of the Credit shall remain available for disbursement under Article 1.2. If the Borrower does not refuse the disbursement in time, the Parties agree that the disbursement in EUR and the conditions thereof shall be fully binding for all Parties. The Spread as stated in this Contract shall no longer be applicable.

ARTICLE 4

Repayment

4.1 Normal repayment

- (a) The Borrower shall repay each Tranche by instalments on the Repayment Dates specified in the relevant Disbursement Notice in accordance with the terms of the amortisation table delivered pursuant to Article 2.3.
- (b) Each amortisation table shall be drawn up on the basis that:
 - (i) repayment shall be made by equal semi-annual instalments of principal
 - (ii) the first Repayment Date of each Tranche shall fall not earlier than 30 (thirty) days from the Scheduled Disbursement Date and not later than the Repayment Date immediately following the 5th (fifth) anniversary of the Scheduled Disbursement Date of the Tranche; and
 - (iii) the last Repayment Date of each Tranche shall fall not earlier than 4 (four) years and not later than 20 (twenty) years from the Scheduled Disbursement Date.

4.2 Voluntary prepayment

4.2.A Prepayment option

Subject to Articles 4.2.B, 4.2.C and 4.4, the Borrower may prepay all or part of any Tranche, together with accrued interest and indemnities if any, upon giving a Prepayment Request with at least 30 (thirty) calendar days' prior notice specifying:

- (a) the Prepayment Amount;
- (b) the Prepayment Date, which shall be a Payment Date;
- (c) if applicable, the choice of application method of the Prepayment Amount in line with Article 5.5.C(a); and
- (d) the Contract Number.

The Prepayment Request shall be irrevocable.

4.2.B Prepayment indemnity

The Borrower may prepay a Tranche without indemnity.



4.2.C Prepayment mechanics

Upon presentation by the Borrower to the Bank of a Prepayment Request, the Bank shall issue a Prepayment Notice to the Borrower, not later than 15 (fifteen) days prior to the Prepayment Date. The Prepayment Notice shall specify the Prepayment Amount, the accrued interest due thereon, the method of application of the Prepayment Amount and the deadline by which the Borrower may accept the Prepayment Notice.

If the Borrower accepts the Prepayment Notice no later than by the deadline (if any) specified in the Prepayment Notice, the Borrower shall effect the prepayment. In any other case, the Borrower may not effect the prepayment.

The Borrower shall accompany the payment of the Prepayment Amount by the payment of accrued interest and the fee under Article 4.2.D, if any.

4.2.D Administrative Fee

If the Borrower prepays a Tranche on a date other than a relevant Payment Date, or if the Bank exceptionally accepts, solely upon the Bank's discretion, a Prepayment Request with prior notice of less than 30 (thirty) calendar days, the Borrower shall pay to the Bank an administrative fee in such amount as the Bank shall notify to the Borrower

4.3 Compulsory prepayment and cancellation

4.3.A Prepayment Events

4.3.A(1) PROJECT COST REDUCTION EVENT

- (a) The Borrower shall promptly inform the Bank if a Project Cost Reduction Event has occurred or is likely to occur. At any time after the occurrence of a Project Cost Reduction Event the Bank may, by notice to the Borrower, cancel the undisbursed portion of the Credit and/or demand prepayment of the Loan Outstanding up to the amount by which the Credit exceeds the limit referred to in paragraph (c) below together with accrued interest and all other amounts accrued and outstanding under this Contract in relation to the proportion of the Loan Outstanding to be prepaid.
- (b) The Borrower shall effect payment of the amount demanded on the date specified by the Bank, such date falling not less than 30 (thirty) days from the date of the demand.
- (c) For the purpose of this Article, "Project Cost Reduction Event" means that the total cost of the Project falls below the figure stated in Recital (b) so that the amount of the Credit exceeds 90% (ninety per cent) of such total cost of the Project.

4.3.A(2) NON-EIB FINANCING PREPAYMENT EVENT

- (a) The Borrower shall promptly inform the Bank if a Non-EIB Financing Prepayment Event has occurred or is likely to occur. At any time after the occurrence of a Non-EIB Financing Prepayment Event the Bank may, by notice to the Borrower, cancel the undisbursed portion of the Credit and demand prepayment of the Loan Outstanding, together with accrued interest and all other amounts accrued and outstanding under this Contract in relation to the proportion of the Loan Outstanding to be prepaid.
- (b) The proportion of the Credit that the Bank may cancel and the proportion of the Loan Outstanding that the Bank may require to be prepaid shall be the same as the proportion that the prepaid amount of the Non-EIB Financing bears to the aggregate outstanding amount of all Non-EIB Financing.
- (c) The Borrower shall effect payment of the amount demanded on the date specified by the Bank, such date being a date falling not less than 30 (thirty) days from the date of the demand.
- (d) Paragraph (a) does not apply to any voluntary prepayment (or repurchase or cancellation, as the case may be) of a Non-EIB Financing:
 - (i) made with a prior written consent of the Bank;
 - (ii) made within a revolving credit facility; or



- (iii) made out of the proceeds of any financial indebtedness having a term at least equal to the unexpired term of such Non-EIB Financing prepaid.
- (e) For the purposes of this Article:
 - (i) **"Non-EIB Financing Prepayment Event"** means any case where the Borrower, voluntarily prepays (for the avoidance of doubt, such prepayment shall include a voluntary repurchase or cancellation of any creditor's commitment, as the case may be) a part or the whole of any Non-EIB Financing; and
 - (ii) **"Non-EIB Financing"** means any financial indebtedness (save for the Loan and any other direct financial indebtedness from the Bank to the Borrower), or any other obligation for the payment or repayment of money originally made available to the Borrower for a term of more than 3 (three) years.

4.3.A(3) CHANGE OF LAW EVENT

The Borrower shall promptly inform the Bank if a Change-of-Law Event has occurred or is likely to occur. In such case, or if the Bank has reasonable cause to believe that a Change-of-Law Event has occurred or is about to occur, the Bank may request that the Borrower consult with it. Such consultation shall take place within 30 (thirty) days from the date of the Bank's request. If, after the lapse of 30 (thirty) days from the date of such request for consultation the Bank is of the opinion that:

- (a) such Change-of-Law Event would materially impair the Borrower's ability to perform its obligations under this Contract or the Promoter's ability to perform its obligations under the Project Agreement, and
- (b) the effects of such Change-of-Law Event cannot be mitigated to its satisfaction,

the Bank may, by notice to the Borrower, cancel the undisbursed portion of the Credit and/or demand prepayment of the Loan Outstanding, together with accrued interest and all other amounts accrued and outstanding under this Contract.

The Borrower shall effect payment of the amount demanded on the date specified by the Bank, such date being a date falling not less than 30 (thirty) days from the date of the demand.

For the purposes of this Article **"Change-of-Law Event"** means the enactment, promulgation, execution or ratification of or any change in or amendment to any law, rule or regulation (or in the application or official interpretation of any law, rule or regulation) that occurs after the date of this Contract and which could impair the Borrower's ability to perform its obligations under this Contract or the Promoter's ability to perform its obligations under the Project Agreement.

4.3.A(4) ILLEGALITY EVENT

- (a) Upon becoming aware of an Illegality Event:
 - (i) the Bank shall promptly notify the Borrower, and
 - (ii) the Bank may immediately (1) suspend or cancel the undisbursed portion of the Credit, and/or (2) demand prepayment of the Loan Outstanding, together with accrued interest and all other amounts accrued and outstanding under this Contract on the date indicated by the Bank in its notice to the Borrower.
- (b) For the purposes of this Article, **"Illegality Event"** means that:
 - (i) it becomes unlawful in any applicable jurisdiction, or if it becomes contrary to any Sanctions, for the Bank to perform any of its obligations as contemplated in this Contract or fund or maintain the Loan;
 - (ii) the Cotonou Agreement is or is likely to be:
 - (1) repudiated by the Borrower or not binding on the Borrower in any respect; or
 - (2) not effective in accordance with its terms or is alleged by the Borrower to be ineffective in accordance with its terms,



- (iii) the Investment Facility Guarantee is or is likely to be:
 - (1) no longer valid or in full force and effect; or
 - (2) not effective in accordance with its terms.

4.3.A(5) BREACH OF THE PROJECT AGREEMENT

In the event that the Promoter is in breach of any provision of the Project Agreement, the Bank may by notice to the Borrower require the Borrower to procure that such breach is remedied within 30 (thirty) days from the date of the Bank's notice failing which the Bank may cancel the undisbursed portion of the Credit and/or demand prepayment of the Loan Outstanding. The Borrower shall effect payment of the amount demanded on the date specified by the Bank, such date being a date falling not less than 30 (thirty) days from the date of the demand.

4.3.A(6) BREACH OF THE GRANT AGREEMENT

In the event that the Borrower or the Promoter is in breach of any provision of the Grant Agreement, the Bank may by notice to the Borrower require the Borrower to remedy the breach or to procure that such breach is remedied by the Promoter as appropriate, within 30 (thirty) days from the date of the Bank's notice failing which the Bank may cancel the undisbursed portion of the Credit and/or demand prepayment of the Loan Outstanding. The Borrower shall effect payment of the amount demanded on the date specified by the Bank, such date being a date falling not less than 30 (thirty) days from the date of the demand.

4.3.A(7) BREACH OF THE EU GRANT AGREEMENT

if the EU Grant is confirmed, in the event that the Borrower or the Promoter is in breach of any provision of the EU Grant Agreement, the Bank may by notice to the Borrower require the Borrower to remedy the breach or to procure that such breach is remedied by the Promoter as appropriate, within 30 (thirty) days from the date of the Bank's notice failing which the Bank may cancel the undisbursed portion of the Credit and/or demand prepayment of the Loan Outstanding. The Borrower shall effect payment of the amount demanded on the date specified by the Bank, such date being a date falling not less than 30 (thirty) days from the date of the demand.

4.3.B Prepayment mechanics

Any sum demanded by the Bank pursuant to Article 4.3.A, together with any interest or other amounts accrued or outstanding under this Contract including, without limitation, any indemnity due under Article 4.3.C, shall be paid on the Prepayment Date indicated by the Bank in its notice of demand.

4.3.C Prepayment indemnity

The Borrower may prepay the Tranches without any indemnity.

4.4 General

4.4.A No prejudice to Article 10

This Article 4 shall not prejudice Article 10.

4.4.B No reborrowing

A repaid or prepaid amount may not be reborrowed.



ARTICLE 5

Payments

5.1 Day count convention

Any amount due by way of interest, indemnity from the Borrower under this Contract, and calculated in respect of a fraction of a year, shall be determined on the basis of a year of 360 (three hundred and sixty) days and the number of days elapsed.

5.2 Time and place of payment

- (a) Unless otherwise specified in this Contract or in the Bank's demand, all sums other than sums of interest, indemnity and principal are payable within 15 (fifteen) days of the Borrower's receipt of the Bank's demand.
- (b) Each sum payable by the Borrower under this Contract shall be paid to the relevant account notified by the Bank to the Borrower. The Bank shall notify the account not less than 15 (fifteen) days before the due date for the first payment by the Borrower and shall notify any change of account not less than 15 (fifteen) days before the date of the first payment to which the change applies. This period of notice does not apply in the case of payment under Article 10.
- (c) The Borrower shall indicate the Contract Number in the payment details for each payment made hereunder.
- (d) A sum due from the Borrower shall be deemed paid when the Bank receives it.
- (e) Any disbursements by and payments to the Bank under this Contract shall be made using the Disbursement Account (for disbursements by the Bank) and the Payment Account (for payments to the Bank).

5.3 No set-off by the Borrower

All payments to be made by the Borrower under this Contract shall be calculated and be made without (and free and clear of any deduction for) set-off or counterclaim.

5.4 Disruption to Payment Systems

If either the Bank determines (in its discretion) that a Disruption Event has occurred or the Bank is notified by the Borrower that a Disruption Event has occurred:

- (a) the Bank may, and shall if requested to do so by the Borrower, consult with the Borrower with a view to agreeing with the Borrower such changes to the operation or administration of this Contract as the Bank may deem necessary in the circumstances;
- (b) the Bank shall not be obliged to consult with the Borrower in relation to any changes mentioned in paragraph (a) if, in its opinion, it is not practicable to do so in the circumstances and, in any event, shall have no obligation to agree to such changes; and
- (c) the Bank shall not be liable for any damages, costs or losses whatsoever arising as a result of a Disruption Event or for taking or not taking any action pursuant to or in connection with this Article 5.4.

5.5 Application of sums received

5.5.A General

Sums received from the Borrower shall only discharge its payment obligations if received in accordance with the terms of this Contract.



5.5.B Partial payments

If the Bank receives a payment that is insufficient to discharge all the amounts then due and payable by the Borrower under this Contract, the Bank shall apply that payment, in the order set out below, in or towards:

- (a) *pro rata* to each of any unpaid fees, costs, indemnities and expenses due under this Contract;
- (b) any accrued interest due but unpaid under this Contract;
- (c) any principal due but unpaid under this Contract; and
- (d) any other sum due but unpaid under this Contract.

5.5.C Allocation of sums related to Tranches

- (a) In case of:
 - (i) a partial voluntary prepayment of a Tranche that is subject to a repayment in several instalments, the Prepayment Amount shall be applied *pro rata* to each outstanding instalment, or, at the request of the Borrower, in inverse order of maturity; or
 - (ii) a partial compulsory prepayment of a Tranche that is subject to a repayment in several instalments, the Prepayment Amount shall be applied in reduction of the outstanding instalments in inverse order of maturity.
- (b) Sums received by the Bank following a demand under Article 10.1 and applied to a Tranche, shall reduce the outstanding instalments in inverse order of maturity. The Bank may apply sums received between Tranches at its discretion.
- (c) In case of receipt of sums which cannot be identified as applicable to a specific Tranche, and on which there is no agreement between the Bank and the Borrower on their application, the Bank may apply these between Tranches at its discretion.

ARTICLE 6

Borrower undertakings and representations

The undertakings in this Article 6 remain in force from the date of this Contract for so long as any amount is outstanding under this Contract or the Credit is in force.

A. PROJECT UNDERTAKINGS

6.1 **Use of Loan and availability of other funds**

The Borrower shall immediately transfer all amounts disbursed hereunder to the Promoter under the Grant Agreement and shall ensure that the Promoter will:

- (a) use all amounts borrowed by the Borrower under the Loan for the execution of the Project and according to the relevant national or regional emergency response and pandemic preparedness plan;
- (b) use all amounts borrowed by the Borrower under this Contract to cover expenses not covered by other financing institutions in the form of loans or grants.

The Borrower shall ensure that it has available to it the other funds listed in Recital (b) and that such funds are expended, to the extent required, on the financing of the Project.

The Borrower shall mobilise technical assistance funds from donors, or ultimately from the Loan, to support the implementation of the Project, including setting up the Project Implementation Structure with at least one dedicated procurement specialist, and in charge of the daily activities necessary to implement the Project.



6.2 **Completion of Project**

The Borrower shall, and shall ensure that the Promoter will, carry out the Project in accordance with the Technical Description as may be modified from time to time with the approval of the Bank, and complete it by the final date specified therein.

6.3 **Increased cost of Project**

If the total cost of the Project exceeds the estimated figure set out in Recital (b), the Borrower and/or the Promoter shall obtain the finance to fund the excess cost without recourse to the Bank, so as to enable the Project to be completed in accordance with the Technical Description. The plans for funding the excess cost shall be communicated to the Bank without delay.

6.4 **Procurement procedure**

The Borrower undertakes to, and shall ensure that the Promoter will:

- (a) purchase equipment, secure services and order works for the Project by procurement procedures which, to the satisfaction of the Bank, either comply with:
 - (i) the policy and standards as described in the Bank's Guide to Procurement; or
 - (ii) in case of COVID 19 specific sub-components only and provided that:
 - (1) an agreement has been entered into between the Borrower and the relevant Entity (as defined below); and
 - (2) a project implementation agreement (or similar instrument) has been entered into between the Bank and such Entity (as defined below),
 the relevant Entity's policy and standards (for the avoidance of doubt, any fees payable to the relevant Entity for the services provided with respect to the COVID 19 specific sub-components shall be considered as eligible cost under such sub-component).

For the purposes of this paragraph (a), "Entity" means the UNOPS, UNDP or any other United Nations Agency or similar, acceptable to the Bank;
- (b) ensure that no local content or domestic preference requirements not aligned with the Bank's Guide to Procurement will be included in the procurement of contracts to be financed by the Bank;
- (c) include in the tender documents for all contracts to be financed by the Bank in relation to the Project adequate information regarding the applicable review procedures for remedies available to the Project;
- (d) ensure that the EIB Covenant of Integrity and the EIB Social and Environmental Covenant are included in all the contracts proposed to be financed by the Bank;
- (e) retain and make available to the Bank and/or its auditors and/or authorised third parties all the documentation and relevant information regarding the procurement of contracts financed by the Bank;
- (f) consult with the Bank regarding any amendment to the contracts financed by the Bank and seek the Bank's non-objection prior to entering into any material amendments to contracts financed by the Bank;
- (g) ensure that all contracts under the Project to be procured after the date of signature of this Contract (in accordance with the procurement policies and standards, under (a) above) provide for:
 - (i) the requirement that the relevant contractor promptly informs the Bank of a genuine allegation, complaint or information with regard to Prohibited Conducts related to the Project;
 - (ii) the requirement that the relevant contractor keeps books and records of all financial transactions and expenditures in connection with the Project; and



- (iii) the Bank's right, in relation to an alleged Prohibited Conduct, to review the books and records of the relevant contractor in relation to the Project and to take copies of documents to the extent permitted by law,

6.5 **Continuing Project undertakings**

The Borrower shall, and shall ensure that the Promoter shall:

- (a) **Maintenance:** maintain, repair, overhaul and renew all property forming part of the Project as required to keep it in good working order;
- (b) **Project assets:** unless the Bank shall have given its prior consent in writing retain title to and possession of substantially all the assets comprising the Project or, as appropriate, replace and renew such assets and maintain the Project in substantially continuous operation in accordance with its original purpose; the Bank may withhold its consent only where the proposed action would prejudice the Bank's interests as lender to the Borrower or would render the Project ineligible for financing by the Bank under its Statute or under article 309 of the Treaty on the Functioning of the European Union;
- (c) **Insurance:** insure all works and property forming part of the Project with first class insurance companies in accordance with the most comprehensive relevant industry practice;
- (d) **Rights and Permits:** maintain in force all rights of way or use and all Authorisations necessary for the execution and operation of the Project;
- (e) **Environment and Social:**
 - (i) implement and operate the Project in compliance with the Environmental and Social Standards;
 - (ii) obtain, maintain and comply with requisite Environmental or Social Approvals for the Project;
 - (iii) ensure that the EIB Social and Environmental Covenant is included in all the contracts proposed to be financed by the Bank;
 - (iv) include into the Feasibility Study the assessment of the possibility to certify the facility through the (IFC) EDGE green building certification system; and
 - (v) perform as part of the Environmental Impact Assessment Study included into the planned Feasibility Study an analysis of the environmental impact assessment requirements in accordance with Rwanda national legislation.

B. GENERAL UNDERTAKINGS

6.6 **Compliance with laws**

The Borrower shall comply and shall ensure the Promoter complies in all respects with all laws and regulations to which they or the Project are(is) subject.

6.7 **Change in business**

The Borrower shall, and shall ensure that the Promoter shall, procure that no substantial change is made to the core business of the Promoter as a whole from that carried on at the date of this Contract.

6.8 **Books and records**

The Borrower shall:

- (a) ensure that it has, and ensure that the Promoter has, kept and will continue to keep proper books and records of account, in which full and correct entries shall be made of all financial transactions, assets and business of the Borrower and the Promoter, including expenditures, in connection with the Project, in accordance with GAAP as in effect from time to time;



- (b) ensure to, and ensure that the Promoter will, keep records of contracts financed with the proceeds of the Loan (including a copy of the contract(s) and material documents relating to the procurement) for at least 6 (six) years from full and final performance of such contracts.

6.9 **Integrity**

(a) **Prohibited Conduct:**

- (i) The Borrower shall not engage in (and shall not authorise or permit any person acting on its behalf to engage in) and shall procure that the Promoter does not engage in any Prohibited Conduct in connection with the Project, any tendering procedure for the Project, or any transaction contemplated by this Contract, the Grant Agreement, the EU Grant Agreement (if confirmed) and the Project Agreement;
- (ii) The Borrower undertakes to take such action as the Bank shall reasonably request to investigate or terminate any alleged or suspected occurrence of any Prohibited Conduct in connection with the Promoter and/or the Project; and
- (iii) The Borrower undertakes to ensure that contracts financed by this Loan include the necessary provisions to enable the Borrower to investigate or terminate any alleged or suspected occurrence of any Prohibited Conduct in connection with the Promoter and/or the Project.

(b) **Sanctions:** The Borrower shall not, and shall procure that the Promoter shall not:

- (i) enter into a business relationship with, and/or make any funds and/or economic resources available to, or for the benefit of, any Sanctioned Person;
- (ii) use all or part of the proceeds of the Loan or lend, contribute or otherwise make available such proceeds to any person in any manner that would result in a breach by itself and/or by the Bank of any Sanctions; or
- (iii) fund all or part of any payment under this Contract out of proceeds derived from activities or businesses with a Sanctioned Person, a person in breach of the Sanctions or in any manner that would result in a breach by itself and/or by the Bank of any Sanctions.

It is acknowledged and agreed that the undertakings set out in this Article 6.9(b) are only sought by and given to the Bank to the extent that to do so would be permissible pursuant to any applicable anti-boycott rule of the EU such as Regulation (EC) 2271/96.

(c) **Borrower and Promoter's government officials:** The Borrower undertakes to take within a reasonable timeframe appropriate measures in respect of any of its government officials, including Promoter's government officials, who:

- (i) becomes a Sanctioned Person; or
- (ii) is the subject of a final and irrevocable court ruling in connection with Prohibited Conduct perpetrated in the course of the exercise of their professional duties,

in order to ensure that such government official is suspended, dismissed or in any case excluded from any of the Borrower's and/or Promoter's activity in relation to the Loan, the EU Grant (if confirmed) and the Project.

(d) **Appropriate measures:** The Borrower undertakes to take, within a reasonable timeframe, appropriate measures in respect of any agent of the Borrower or the Promoter, and/or any person acting on their behalf, who is the subject of a court ruling in connection with any investigation involving the Borrower or the Promoter or/and Prohibited Conduct perpetrated in the course of the exercise of his/her/their professional duties in order to ensure that such member is excluded from any Borrower and/or Promoter activity in relation to the Loan and/or the Project.



- (e) **Contracts:** In relation to the award of any contract for the provision of goods, equipments, services and/or works related to the Project, the Borrower shall ensure that any bidder whose beneficial owners are close associates or family members to any Borrower or Promoter's government officials or senior officer be identified and that adequate measures be adopted to address potential conflicts of interest prior to the award of such contracts.

6.10 Grant Agreement:

- (a) The Borrower undertakes that it shall enter into the Grant Agreement with the Promoter, which shall, without limitation:
 - (i) specify that the proceeds of the loan from the Borrower to the Promoter shall be used solely for the financing of the Project in accordance with the terms of this Agreement and the Project Agreement;
 - (ii) specify financial terms and conditions satisfactory to the Bank.
- (b) The Borrower undertakes not to abrogate, revoke or materially vary, amend or waive the Grant Agreement or any terms thereof, save with the prior written agreement of the Bank.
- (c) The Borrower undertakes to inform the Bank as soon as it becomes aware of any default by the Promoter under the Grant Agreement, and to inform the Bank of any action it proposes to take in relation thereto.

6.11 Project Agreement

The Borrower shall procure that the Promoter complies, at all times, with all terms and conditions under the Project Agreement.

6.12 General Representations and Warranties

The Borrower represents and warrants to the Bank that:

- (a) the Promoter is duly established and validly existing as a central health implementation agency operating under the law n°013/2019 of 30 June 2019 governing Rwanda Biomedical Centre, and it has power to carry on its business as it is now being conducted and to own its property and other assets;
- (b) it has the power to execute, deliver and perform its obligations under this Contract and all necessary action has been taken to authorise the execution, delivery and performance of the same by it;
- (c) this Contract constitutes its legally valid, binding and enforceable obligations;
- (d) the execution and delivery of, the performance of its obligations under and compliance with the provisions of this Contract do not and will not contravene or conflict with:
 - (i) any applicable law, statute, rule or regulation, or any judgement, decree or permit to which it is subject;
 - (ii) any agreement or other instrument binding upon it which might reasonably be expected to have a material adverse effect on its ability to perform its obligations under this Contract;
- (e) the latest available consolidated audited accounts of the Promoter have been prepared on a basis consistent with previous years and have been approved by its auditors as representing a true and fair view of the results of its operations for that year and accurately disclose or reserve against all the liabilities (actual or contingent) of the Promoter;
- (f) there has been no Material Adverse Change since 23 March 2021;
- (g) no event or circumstance which constitutes an Event of Default has occurred and is continuing unremedied or unwaived;



- (h) no litigation, arbitration, administrative proceedings or investigation is current or to its knowledge is threatened or pending before any court, arbitral body or agency which has resulted or if adversely determined is reasonably likely to result in a Material Adverse Change, nor is there subsisting against it or any of its subsidiaries any unsatisfied judgement or award;
- (i) it has obtained all necessary Authorisations in connection with this Contract and in order to lawfully comply with its obligations hereunder, and the Project and all such Authorisations are in full force and effect and admissible in evidence;
- (j) its payment obligations under this Contract rank not less than *pari passu* in right of payment with all other present and future unsecured and unsubordinated obligations under any of its debt instruments except for obligations mandatorily preferred by law applying to companies generally;
- (k) it is in compliance with Article 6.5(e) and to the best of its knowledge and belief (having made due and careful enquiry) no Environmental or Social Claim has been commenced or is threatened against it; and
- (l) it is in compliance with all undertakings under this Article 6;
- (m) no loss of rating clause or financial covenants have been concluded with any other creditor of the Borrower;
- (n) to the best of its knowledge, no funds invested in the Project by the Borrower and/or the Promoter are of illicit origin, including products of Money Laundering or linked to the Financing of Terrorism;
- (o) none of the Borrower, the Promoter and/or any Relevant Person has committed nor will commit:
 - (i) any Prohibited Conduct in connection with the Project or any transaction contemplated by the Contract or any other document in connection with the Project; or
 - (ii) any illegal activity related to the Financing of Terrorism or Money Laundering;
- (p) none of the Borrower, the Promoter and/or any Relevant Person:
 - (i) is a Sanctioned Person; or
 - (ii) is in breach of any Sanctions;
- (q) the Project (including without limitation, the negotiation, award and performance of contracts financed or to be financed by the Loan) has not involved or given rise to any Prohibited Conduct; and
- (r) it applies and complies with the sanctions imposed by the United Nations, the European Union and the United States Government.

The representations and warranties set out above are made on the date of this Contract and are, with the exception of the representation set out in paragraph (f) above, deemed repeated with reference to the facts and circumstances then existing on the date of each Disbursement Request, each Disbursement Date and each Payment Date.

ARTICLE 7

Security

The undertakings in this Article 7 remain in force from the date of this Contract for so long as any amount is outstanding under this Contract or the Credit is in force.

7.1 Negative pledge

The Borrower shall not create or permit to subsist any Security over any of its assets.



For the purposes of this Article 7.1, the term Security shall also include any arrangement or transaction on assets or receivables or money (such as the sale, transfer or other disposal of assets on terms whereby they are or may be leased to or re-acquired by the Borrower, the sale, transfer or other disposal of any receivables on recourse terms or any arrangement under which money or the benefit of a bank account or other account may be applied or set-off or any preferential arrangement having a similar effect) in circumstances where the arrangement or transaction is entered into primarily as a method of raising credit or of financing the acquisition of an asset.

7.2 **Pari passu ranking**

The Borrower shall ensure that its payment obligations under this Contract rank, and will rank, not less than *pari passu* in right of payment with all other present and future unsecured and unsubordinated obligations under any of its External Debt Instruments.

In particular, if the Bank makes a demand under Article 10.1 or if an event or potential event of default under any unsecured and unsubordinated External Debt Instrument of the Borrower or of any of its agencies or instrumentalities has occurred and is continuing, the Borrower shall not make (or authorize) any payment in respect of any other such External Debt Instrument (whether regularly scheduled or otherwise) without simultaneously paying, or setting aside in a designated account for payment on the next Payment Date a sum equal to the same proportion of the debt outstanding under this Contract as the proportion that the payment under such External Debt Instrument bears to the total debt outstanding under that External Debt Instrument. For this purpose, any payment of an External Debt Instrument that is made out of the proceeds of the issue of another instrument, to which substantially the same persons as hold claims under the External Debt Instrument have subscribed, shall be disregarded.

In this Contract, “**External Debt Instrument**” means (a) an instrument, including any receipt or statement of account, evidencing or constituting an obligation to repay a loan, deposit, advance or similar extension of credit (including without limitation any extension of credit under a refinancing or rescheduling agreement), (b) an obligation evidenced by a bond, debenture or similar written evidence of indebtedness or (c) a guarantee granted by the Borrower for an obligation of a third party; provided in each case that such obligation is: (i) governed by a system of law other than the law of the Borrower; or (ii) payable in a currency other than the currency of the Borrower’s country; or (iii) payable to a person incorporated, domiciled, resident or with its head office or principal place of business outside the Borrower’s country.

7.3 **Security**

Should the Borrower grant to a third party any security for the performance of any External Debt Instrument or any preference or priority in respect thereof, the Borrower shall, if so required by the Bank, provide to the Bank equivalent security for the performance of its obligations under this Contract or grant to the Bank equivalent preference or priority.

7.4 **Clauses by inclusion**

If the Borrower concludes with any other medium or long term financial creditor a financing agreement that includes a loss-of-rating clause, and/or a cross default clause and/or a *pari passu* clause not provided for in this Contract or is more favourable to the relevant financial creditor than the equivalent provision(s) of this Contract, the Borrower shall promptly so inform the Bank and shall, at the request of the Bank, forthwith execute an agreement to amend this Contract so as to provide for an equivalent provision in favour of the Bank.



ARTICLE 8

Information and Visits

8.1 Information concerning the Project

The Borrower shall, and/or shall ensure that the Promoter, where appropriate, shall:

- (a) deliver to the Bank:
 - (i) the information in content and in form, and at the times, specified in Schedule A.2 or otherwise as agreed from time to time by the Parties; and
 - (ii) any such information or further document concerning the financing, procurement, implementation, operation and environmental or social matters of or for the Project as the Bank may reasonably require within a reasonable time,

provided always that if such information or document is not delivered to the Bank on time, and the Borrower and/or the Promoter do not rectify the omission within a reasonable time set by the Bank in writing, the Bank may remedy the deficiency, to the extent feasible, by employing its own staff or a consultant or any other third party, at the Borrower's expense and the Borrower shall provide such persons with all assistance necessary for the purpose;

- (b) submit for the approval of the Bank without delay any material change to the Project, also taking into account the disclosures made to the Bank in connection with the Project prior to the signing of this Contract, in respect of, *inter alia*, the price, design, plans, timetable or to the expenditure programme or financing plan for the Project;
- (c) promptly inform the Bank of:
 - (i) any suspension, cancellation, abandonment or termination of the Project or its implementation;
 - (ii) any action or protest initiated or any objection raised by any third party or any genuine complaint received by the Borrower or any Environmental or Social Claim that is to its knowledge commenced, pending or threatened against it; and
 - (iii) any fact or event known to the Borrower and/or the Promoter, which may substantially prejudice or affect the conditions of execution or operation of the Project;
 - (iv) any non-compliance by any party with any Environmental and Social Law;
 - (v) any suspension, revocation or modification of any Environmental or Social Approval,
 - (vi) a genuine allegation or complaint with regard to any Prohibited Conduct related to the Project; and
 - (vii) should it become aware of any fact or information confirming or reasonably suggesting that:
 - (1) any Prohibited Conduct has occurred in connection with the Project, or
 - (2) any of the funds invested in the share capital of the Promoter or in the Project was derived from an illicit origin including products of Money Laundering or linked to the Financing of Terrorism;

and set out the action to be taken with respect to such matters;

- (d) promptly inform the Bank of any changes to the Project procurement plan provided as a condition precedent to the First Tranche;
- (e) promptly inform the Bank about any participation and/or utilization in joint platforms of the UN (such as WHO COVID supply chain, PAHO, UNFPA, UNICEF, COVAX) for the procurement of medical supplies and medicines;



- (f) promptly inform the Bank about any significant environmental issue that might emerge in relation to the Project and any possible related environmental impact assessment requirement from the competent authority;
- (g) deliver to the Bank, in form and substance satisfactory to it:
 - (i) quarterly monitoring updates of the Project procurement plan provided as a condition precedent to the First Tranche until the end of the implementation period;
 - (ii) an independent audited expenses report, the terms of reference of which will have been previously accepted by the Bank, confirming that all goods and services (for which a comprehensive inventory is to be prepared) of the Project have been financed by the Loan, to be submitted to the Bank as soon as possible after the earlier of:
 - (1) six (6) months after the completion of the Project;
 - (2) nine (9) months after the end of the emergency situation/status as declared by the WHO or the Rwanda national authorities; or
 - (3) any other date agreed in writing by the Parties,
- (h) provide to the Bank, if so requested:
 - (i) a certificate of its insurers showing fulfilment of the requirements of Article 6.5(c); and
 - (ii) annually, a list of policies in force covering the insured property forming part of the Project, together with confirmation of payment of the current premiums.

8.2 Information concerning the Borrower and the Promoter

The Borrower shall, and/or shall ensure that the Promoter, where appropriate, shall:

- (a) deliver to the Bank such further information, evidence or document concerning:
 - (i) its general financial situation or such certificates of compliance with the undertakings of Article 6; and
 - (ii) the compliance with the due diligence requirements of the Bank, including, but not limited to “know your customer” (KYC) or similar identification procedures, when requested and within a reasonable time; and
- (b) inform the Bank immediately of:
 - (i) any fact which obliges it to prepay any financial indebtedness or any European Union funding;
 - (ii) any event or decision that constitutes or may result in a Prepayment Event;
 - (iii) any intention on its part to grant any Security over any of its assets in favour of a third party;
 - (iv) any intention on its part to relinquish ownership of any material component of the Project;
 - (v) any fact or event that is reasonably likely to prevent the substantial fulfilment of any obligation of the Borrower under this Contract and/or the Borrower or Promoter under the Grant Agreement or the Project Agreement;
 - (vi) any Event of Default having occurred or being threatened or anticipated;
 - (vii) any claim, action, proceeding, formal notice or investigation relating to any Sanctions concerning the Borrower, Promoter or any Relevant Person;



- (viii) unless prohibited by law, any material litigation, arbitration, administrative proceedings or investigation carried out by a court, administration or similar public authority, which, to the best of its knowledge and belief, is current, imminent or pending against the Borrower or the Promoter or any Relevant Person in connection with any Prohibited Conduct related to the Credit, the Loan or the Project;
- (ix) any measure taken by the Borrower or the Promoter pursuant to Article 6.9 of this Contract; and
- (x) any litigation, arbitration or administrative proceedings or investigation which is current, threatened or pending and which might if adversely determined result in a Material Adverse Change.

8.3 Visits by the Bank

- (a) The Borrower shall, and shall ensure that the Promoter will, allow persons designated by the Bank, as well as persons designated by the competent European Union institutions including the Court of Auditors of the European Union, the European Commission and the European Anti-Fraud Office to:
 - (i) visit the sites, installations and works comprising the Project and to conduct such checks as they may wish for purposes connected with this Contract and the financing of the Project;
 - (ii) interview representatives of the Borrower and/or Promoter, and not obstruct contacts with any other person involved in or affected by the Project; and
 - (iii) review the Borrower's and/or Promoter's books and records in relation to the execution of the Project and to be able to take copies of related documents to the extent permitted by the law.
- (b) The Borrower shall, and shall ensure that the Promoter shall, facilitate investigations by the Bank and by any other competent authority of the European Union institutions or bodies in connection with any alleged or suspected occurrence of a Prohibited Conduct and shall provide the Bank, or ensure that the Bank is provided, with all necessary assistance for the purposes described in this Article.
- (c) The Borrower acknowledges that the Bank may be obliged to communicate information relating to the Borrower and/or the Promoter and the Project to any competent institution or body of the European Union including the Court of Auditors of the European Union, the European Commission and the European Anti-Fraud office as are necessary for the performance of their tasks in accordance with the laws of the European Union.

ARTICLE 9

Charges and expenses

9.1 Taxes, duties and fees

The Borrower shall pay all Taxes, duties, fees and other impositions of whatsoever nature, including stamp duty and registration fees, arising out of the execution or implementation of this Contract or any related document and in the creation, perfection, registration or enforcement of any Security for the Loan to the extent applicable.

The Borrower shall pay all principal, interest, indemnities and other amounts due under this Contract gross without any withholding or deduction of any national or local impositions whatsoever required by law or under an agreement with a governmental authority or otherwise. If the Borrower is obliged to make any such withholding or deduction, it shall gross up the payment to the Bank so that after withholding or deduction, the net amount received by the Bank is equivalent to the sum due.



9.2 **Other charges**

The Borrower shall bear all charges and expenses, including professional, banking or exchange charges incurred in connection with the preparation, execution, implementation, enforcement and termination of this Contract or any related document, any amendment, supplement or waiver in respect of this Contract or any related document, and in the amendment, creation, management, enforcement and realisation of any security for the Loan.

9.3 **Increased costs, indemnity and set-off**

- (a) The Borrower shall pay to the Bank any costs or expenses incurred or suffered by the Bank as a consequence of the introduction of or any change in (or in the interpretation, administration or application of) any law or regulation or compliance with any law or regulation which occurs after the date of signature of this Contract, in accordance with or as a result of which (i) the Bank is obliged to incur additional costs in order to fund or perform its obligations under this Contract, or (ii) any amount owed to the Bank under this Contract or the financial income resulting from the granting of the Credit or the Loan by the Bank to the Borrower is reduced or eliminated.
- (b) Without prejudice to any other rights of the Bank under this Contract or under any applicable law, the Borrower shall indemnify and hold the Bank harmless from and against any loss incurred as a result of any full or partial discharge that takes place in a manner other than as expressly set out in this Contract.
- (c) The Bank may set off any matured obligation due from the Borrower under this Contract (to the extent beneficially owned by the Bank) against any obligation (whether or not matured) owed by the Bank to the Borrower regardless of the place of payment, booking branch or currency of either obligation. If the obligations are in different currencies, the Bank may convert either obligation at a market rate of exchange in its usual course of business for the purpose of the set-off. If either obligation is unliquidated or unascertained, the Bank may set off in an amount estimated by it in good faith to be the amount of that obligation.

ARTICLE 10

Events of Default

10.1 **Right to demand repayment**

The Borrower shall repay all or part of the Loan Outstanding (as requested by the Bank) forthwith, together with accrued interest and all other accrued or outstanding amounts under this Contract, upon written demand being made by the Bank in accordance with the following provisions.

10.1.A **Immediate demand**

The Bank may make such demand immediately without prior notice (*mise en demeure préalable*) or any judicial or extra judicial step:

- (a) if the Borrower does not pay on the due date any amount payable pursuant to this Contract at the place and in the currency in which it is expressed to be payable, unless:
 - (i) its failure to pay is caused by an administrative or technical error or a Disruption Event; and
 - (ii) payment is made within 3 (three) Business Days of its due date;



- (b) if any information or document given to the Bank by or on behalf of the Borrower or the Promoter or any representation, warranty or statement made or deemed to be made by the Borrower or the Promoter in, pursuant to or for the purposes of entering into this Contract or the Project Agreement or in connection with the negotiation or performance of this Contract or the Project Agreement is or proves to have been incorrect, incomplete or misleading in any material respect;
- (c) if, following any default of the Borrower in relation to any loan, or any obligation arising out of any financial transaction, other than the Loan:
 - (i) the Borrower is required or is capable of being required or will, following expiry of any applicable contractual grace period, be required or be capable of being required to prepay, discharge, close out or terminate ahead of maturity such other loan or obligation; or
 - (ii) any financial commitment for such other loan or obligation is cancelled or suspended;
- (d) if the Borrower or the Promoter is unable to pay its debts as they fall due, or suspends its debts, or makes or seeks to make a composition with its creditors;
- (e) if an encumbrancer takes possession of, or a receiver, liquidator, administrator, administrative receiver or similar officer is appointed, whether by a court of competent jurisdiction or by any competent administrative authority or by any person, of or over, any property forming part of the Project;
- (f) if the Borrower or the Promoter defaults in the performance of any obligation in respect of any other loan granted by the Bank or financial instrument entered into with the Bank or any other loan made to it from the resources of the Bank or the European Union;
- (g) if any expropriation, attachment, arrestment, distress, execution, sequestration or other process is levied or enforced upon the property forming part of the Project and is not discharged or stayed within 14 (fourteen) days;
- (h) if a Material Adverse Change occurs, as compared with the Borrower's condition or the Promoter's condition at the date of this Contract;
- (i) if it is or becomes unlawful for the Borrower or the Promoter to perform any of their obligations under this Contract or the Project Agreement or this Contract or the Project Agreement is not effective in accordance with its terms or is alleged by the Borrower or the Promoter to be ineffective in accordance with its terms; or
- (j) if any obligation assumed by the Borrower as stated in the Cotonou Agreement ceases to be fulfilled as regards any loan made to any borrower in the Borrower's territory from the resources of the Bank, or the European Union.

10.1.B Demand after notice to remedy

The Bank may also make such demand without prior notice (*mise en demeure préalable*) or any judicial or extra judicial step (without prejudice to any notice referred to below):

- (a) if the Borrower fails to comply with any provision of this Contract (other than those referred to in Article 10.1.A or the Borrower and/or the Promoter fail(s) to comply with any obligation under the Project Agreement); or
- (b) if any fact related to the Borrower or the Project stated in the Recitals materially alters and is not materially restored and if the alteration either prejudices the interests of the Bank as lender to the Borrower or adversely affects the implementation or operation of the Project,

unless the non-compliance or circumstance giving rise to the non-compliance is capable of remedy and is remedied within a reasonable period of time specified in a notice served by the Bank on the Borrower or the Promoter as appropriate.

**10.2 Other rights at law**

Article 10.1 shall not restrict any other right of the Bank at law to require prepayment of the Loan Outstanding.

10.3 Indemnity

In case of demand under Article 10.1 in respect of any Tranche, the Borrower shall pay to the Bank the amount demanded together with a sum equal to the present value of 0.19% (nineteen basis points) per annum calculated and accruing on the amount of principal due to be prepaid in the same manner as interest would have been calculated and would have accrued, if that amount had remained outstanding according to the applicable amortisation schedule of the Tranche, until the Maturity Date.

The value shall be calculated at a discount rate equal to the Redeployment Rate applied as of each relevant Payment Date.

Amounts due by the Borrower pursuant to this Article 10.3 shall be payable on the date specified in the Bank's demand.

10.4 Non-Waiver

No failure or delay or single or partial exercise by the Bank in exercising any of its rights or remedies under this Contract shall be construed as a waiver of such right or remedy. The rights and remedies provided in this Contract are cumulative and not exclusive of any rights or remedies provided by law.

ARTICLE 11**Law and jurisdiction, miscellaneous.****11.1 Governing Law**

This Contract and any non-contractual obligations arising out of or in connection with it shall be governed by the laws of Luxembourg.

11.2 Jurisdiction

- (a) The Court of Justice of the European Union has exclusive jurisdiction to settle any dispute arising out of or in connection with this Contract (including a dispute regarding the existence, validity or termination of this Contract or the consequences of its nullity) or any non-contractual obligation arising out of or in connection with this Contract.
- (b) The Parties agree that the Court of Justice of the European Union is the most appropriate and convenient court to settle any disputes between them and, accordingly, that they will not argue to the contrary.
- (c) The Parties hereby waive any immunity from or right to object to the jurisdiction of these courts. A decision of the courts given pursuant to this Article shall be conclusive and binding on each Party without restriction or reservation.

11.3 Place of performance

Unless otherwise specifically agreed by the Bank in writing, the place of performance under this Contract, shall be the seat of the Bank.

11.4 Evidence of sums due

In any legal action arising out of this Contract the certificate of the Bank as to any amount or rate due to the Bank under this Contract shall, in the absence of manifest error, be prima facie evidence of such amount or rate.



11.5 **Entire Agreement**

This Contract constitutes the entire agreement between the Bank and the Borrower in relation to the provision of the Credit hereunder, and supersedes any previous agreement, whether express or implied, on the same matter.

11.6 **Invalidity**

If at any time any term of this Contract is or becomes illegal, invalid or unenforceable in any respect, or this Contract is or becomes ineffective in any respect, under the laws of any jurisdiction, such illegality, invalidity, unenforceability or ineffectiveness shall not affect:

- (a) the legality, validity or enforceability in that jurisdiction of any other term of this Contract or the effectiveness in any other respect of this Contract in that jurisdiction; or
- (b) the legality, validity or enforceability in other jurisdictions of that or any other term of this Contract or the effectiveness of this Contract under the laws of such other jurisdictions.

11.7 **Amendments**

Any amendment to this Contract shall be made in writing and shall be signed by the Parties.

11.8 **Counterparts**

This Contract may be executed in any number of counterparts, all of which taken together shall constitute one and the same instrument. Each counterpart is an original, but all counterparts shall together constitute one and the same instrument.

ARTICLE 12

Final clauses

12.1 **Notices**

12.1.A **Form of Notice**

- (a) Any notice or other communication given under this Contract must be in writing and, unless otherwise stated, may be made by letter or electronic mail.
- (b) Notices and other communications for which fixed periods are laid down in this Contract or which themselves fix periods binding on the addressee, may be made by hand delivery, registered letter or by electronic mail. Such notices and communications shall be deemed to have been received by the other Party:
 - (i) on the date of delivery in relation to a hand-delivered or registered letter;
 - (ii) in the case of any electronic mail:
 - (1) (except for Disbursement Notice referred to in paragraph (2) below), only when such electronic mail is actually received in readable form and only if it is addressed in such a manner as the other Party shall specify for this purpose; and
 - (2) which contains a Disbursement Notice only when such electronic mail is sent by the Bank to the Borrower.
- (c) Any notice provided by the Borrower or the Promoter to the Bank by electronic mail shall:
 - (i) mention the Contract Number in the subject line; and



- (ii) be in the form of a non-editable electronic image (pdf, tif or other common non editable file format agreed between the Parties) of the notice signed by an Authorised Signatory with individual representation right or by two or more Authorised Signatories with joint representation right of the Borrower or the Promoter as appropriate, attached to the electronic mail.
- (d) Notices issued by the Borrower pursuant to any provision of this Contract shall, where required by the Bank, be delivered to the Bank together with satisfactory evidence of the authority of the person or persons authorised to sign such notice on behalf of the Borrower and the authenticated specimen signature of such person or persons.
- (e) Without affecting the validity of electronic mail notices or communication made in accordance with this Article 12.1, the following notices, communications and documents shall also be sent by registered letter to the relevant Party at the latest on the immediately following Business Day:
 - (i) Disbursement Request;
 - (ii) revocation of a Disbursement Request according to Article 1.2.C(b);
 - (iii) any notices and communication in respect of the deferment, cancellation and suspension of a disbursement of any Tranche, Market Disruption Event, Prepayment Request, Prepayment Notice, Event of Default, any demand for prepayment; and
 - (iv) any other notice, communication or document required by the Bank.
- (f) The Parties agree that any above communication (including via electronic mail) is an accepted form of communication, shall constitute admissible evidence in court and shall have the same evidential value as an agreement under hand (*sous seing privé*).

12.1.B Addresses

The address and electronic mail address (and the department for whose attention the communication is to be made) of each Party for any communication to be made or document to be delivered under or in connection with this Contract is:

For the Bank	Attention: OPS Global Partner 100, boulevard Konrad Adenauer L-2950 Luxembourg E-mail address: OPS_GP-2_SecDiv@eib.org
For the Borrower	Attention: Minister of Finance and Economic Planning - Republic of Rwanda P.O. Box 158 Kigali, Republic of Rwanda E-mail address: info@minecofin.gov.rw

12.1.C Notification of communication details

The Bank and the Borrower shall promptly notify the other Party in writing of any change in their respective communication details.

12.2 English language

- (a) Any notice or communication given under or in connection with this Contract must be in English.
- (b) All other documents provided under or in connection with this Contract must be:
 - (i) in English; or



- (ii) if not in English, and if so required by the Bank, accompanied by a certified English translation and, in this case, the English translation will prevail.

12.3 Recitals, Schedules and Annex

The Recitals and following Schedules form part of this Contract:

Schedule A	Project Specification and Reporting
Schedule B	Definition of EURIBOR
Schedule C	Form of Disbursement Request (Article 1.2.B)
Schedule D	Form of Certificate from Borrower (Article 1.4.C)



The Parties have caused this Contract to be executed in 3 (three) originals in the English language.

At Kigali, this 29 September 2021

At Luxembourg, this 29 September 2021

Signed for and on behalf of
REPUBLIC OF RWANDA

Uzziel Ndagijimana
Minister of Finance and Economic Planning

Signed for and on behalf of
EUROPEAN INVESTMENT BANK

Diederick Zambon
Head of Division
Africa - Public Sector

Roger Stuart
Head of Division
Legal Department



Schedule A

Project Specification and Reporting**A.1 Technical Description (Article 6.2)****Purpose, Location**

The objective of the Project is to integrate the three divisions of the Rwanda Biomedical Centre (RBC) within a modern newly built facility located on a 3-hectare land plot in Kigali City, Rwanda

Description

The Project will finance the integration, construction and equipping (greenfield new building) of the Rwanda Biomedical Centre (composed of the Medical Technology Unit, the National Centre for Blood Transfusion, the National Reference Laboratory and the Research and the Innovation & Data Science Division).

The modern building will meet international standards for a reference laboratory with biosafety level-2 (BSL2) requirements to handle infectious diseases and antimicrobial resistance testing laboratory, and biosafety level -3 (BSL-3) for Multi Drug Resistance Tuberculosis, influenza testing, and other respiratory pathogens of global concern. The structure will have potential and built-in flexibility to convert the BSL-3 space into BSL-4.

The Project can potentially include other health interventions from the Rwanda COVID-19 National Response Plan as discussed and agreed with the Bank.

Calendar

The Project will be implemented made during the period 2021–2024. The Project related eligible expenditures could be considered starting with February 1, 2020.

A.2 Project information to be sent to the Bank and method of transmission**1. Dispatch of information: designation of the person responsible**

The information below has to be sent to the Bank under the responsibility of:

	Financial Contact	Technical Contact
Company	Ministry of Finance and Economic Planning	MINECOFIN
Contact person	Gerald MUGABE	Gerald MUGABE
Title	Ag. Division Manager	Ag. Division Manager
Function / Department financial and technical	External Finance Division	External Finance Division
Address	12 KN 3 Ave, Kigali	12 KN 3 Ave, Kigali
Phone	(+250) 252 577 581	0788591189
Fax	(+250) 252 575 756	(+250) 252 575 756
Email	info@minecofin.gov.rw	Gerald.mugabe@minecofin.gov.rw

The above-mentioned contact person(s) is (are) the responsible contact(s) for the time being.

The Borrower shall inform the EIB immediately in case of any change.

2. Information on specific subjects

Within nine (9) months after the end of the emergency (as declared by the WHO and/or nationally) or no later than six (6) months after the Project completion, the Promoter will submit to the Bank an independent audited expenses report and a comprehensive inventory of items financed with the EIB funds. Both reports must include the relevant information to the satisfaction of the Bank.²

The Borrower shall deliver to the Bank the following information at the latest by the deadline indicated below.



Document / information	Deadline
<i>Results of the Environmental Study (as part of the Feasibility Study to be contracted)</i>	<i>As soon as available</i>
Procurement plan, for review and agreement	Before first disbursement
An independent audited expenses report and a comprehensive inventory of items financed with the EIB funds. Both reports must include the relevant information to the satisfaction of the Bank.	Within nine (9) months after the end of the emergency (as declared by the WHO and/or nationally) or no later than six (6) months after the Project completion

3. Information on the Project's implementation

The Borrower shall deliver to the Bank the following information on Project progress during implementation at the latest by the deadline indicated below.

Document / information	Deadline	Frequency of reporting
<p>Project Progress Report</p> <ul style="list-style-type: none"> - <i>A brief update on the Technical Description, explaining the reasons for significant changes vs. initial scope;</i> - <i>Update on the date of completion of each of the main Project's components, explaining reasons for any possible delay;</i> - <i>Update on the cost of the Project, explaining reasons for any possible cost variations vs. initial budgeted cost;</i> - <i>A description of any major issue with impact on the environment and/or social impact;</i> - <i>Update of the procurement plan;</i> - <i>Update on the Project's implementation costs (financial reporting);</i> - <i>Any significant issue that has occurred and any significant risk that may affect the Project's operation;</i> - <i>Any legal action concerning the Project that may be on-going;</i> - <i>Non-confidential Project-related pictures, if available.</i> - <i>The decision about an EIA required as per the national legislation</i> 	<p><i>15th of the month following the reporting quarter</i></p>	<p><i>Quarterly</i></p>



4. Information on the end of works and first year of operation

The Borrower shall deliver to the Bank the following information on Project completion and initial operation at the latest by the deadline indicated below.

Document / information	Date of delivery to the Bank
Project Completion Report, including: <ul style="list-style-type: none"> - A final Technical Description of the Project as completed, explaining the reasons for any significant change compared to the Technical Description in A.1.; - The date of completion of each of the main Project's components, explaining reasons for any possible delay; - The final cost of the Project, explaining reasons for any possible cost variations vs. initial budgeted cost; - Employment effects of the Project: person-days required during implementation as well as permanent new jobs created; - A description of any major issue with impact on the environment or social impacts; - Final procurement plan, review of procurement procedures and explanation of deviations from the procurement plan; - Any significant issue that has occurred and any significant risk that may affect the Project's operation; - Any legal action concerning the Project that may be on going. - Non-confidential Project-related pictures, if available. - An update on the following Monitoring Indicators (see individual tables below): 	6 months after Project completion date

	Unit	Baseline	PCR	PCR+3
Employment during construction - temporary jobs	Person/years	1500		
Employment during operation - new permanent jobs	FTE	24.00		
Energy - annual efficiencies realised (Energy saved MWh/a)	MWh/a	0.00		
Gender Tag * (to be defined separately)	number			
Volume of diagnostic procedures	number			
Volume of patients treated	number	75,000.00		
Unit costs per procedure	EUR			
Share of annual operating costs spent on maintenance	%			
Population covered by improved health services	number	12,630,000		
New or newly built health facilities	number	1.00		
Equipment and ICT supplied to health facilities	MEUR	11.00		
Construction floor area in health facilities	m2	3,000.00		
Full Time Equivalent (FTE) health care professionals	number	136.00		



Share of health services covered by public funding	%	90		
Start of works	date	01.09.2020		
End of works	date	31.12.2024		
Project investment cost	*MEUR	27.10		

PROJECT COST	M EUR	FINANCING PLAN	M EUR	%
Medical equipment	8.9	EIB loan	22.0	81%
General supplies and consumables	0.6	EU investment grant	3.6	13%
Lab building construction	8.4			
Research	3.3			
IT equipment	2.5			
Feasibility study and works supervision	0.6			
AIP communication	0.1			
<i>Subtotal</i>	24.3			
Contingencies (5%)	1.3			
Lab training	1.0	EU/WHO Technical Assistance grant	1.5	6%
Implementation support	0.4			
Incidentals/ overhead/ others	0.1			
TOTAL	27.1		27.1	100%

5. Information required 3 years after the Project Completion Report

The Borrower shall deliver to the Bank the following information 3 years after the Project completion report at the latest by the deadline indicated below.

Document / information	Date of delivery to the Bank
Update on the Monitoring Indicators listed in the table above.	3 years and 6 months after Project completion

Language of reports	English
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Schedule B

Definitions of EURIBOR

"EURIBOR" means:

- (a) in respect of a relevant period of less than one month, the Screen Rate (as defined below) for a term of one month;
- (b) in respect of a relevant period of one or more months for which a Screen Rate is available, the applicable Screen Rate for a term for the corresponding number of months; and
- (c) in respect of a relevant period of more than one month for which a Screen Rate is not available, the rate resulting from a linear interpolation by reference to two Screen Rates, one of which is applicable for a period next shorter and the other for a period next longer than the length of the relevant period,

(the period for which the rate is taken or from which the rates are interpolated being the "**Representative Period**").

For the purposes of paragraphs (a) to (c) above:

- (i) "**available**" means the rates, for given maturities, that are calculated and published by Global Rate Set Systems Ltd (GRSS), or such other service provider selected by the European Money Markets Institute (EMMI), or any successor to that function of EMMI, as determined by the Bank; and
- (ii) "**Screen Rate**" means the rate of interest for deposits in EUR for the relevant period as published at 11h00, Brussels time, or at a later time acceptable to the Bank on the day (the "**Reset Date**") which falls 2 (two) Relevant Business Days prior to the first day of the relevant period, on Reuters page EURIBOR 01 or its successor page or, failing which, by any other means of publication chosen for this purpose by the Bank.

If such Screen Rate is not so published, the Bank shall request the principal offices of four major banks in the euro-zone, selected by the Bank, to quote the rate at which EUR deposits in a comparable amount are offered by each of them, as at approximately 11:00 a.m., Brussels time on the Reset Date to prime banks in the euro-zone interbank market for a period equal to the Representative Period. If at least 2 (two) quotations are provided, the rate for that Reset Date will be the arithmetic mean of the quotations. If no sufficient quotations are provided as requested, the rate for that Reset Date will be the arithmetic mean of the rates quoted by major banks in the euro-zone, selected by the Bank, at approximately 11:00 a.m., Brussels time, on the day which falls 2 (two) Relevant Business Days after the Reset Date, for loans in EUR in a comparable amount to leading European banks for a period equal to the Representative Period. The Bank shall inform the Borrower without delay of the quotations received by the Bank.

All percentages resulting from any calculations referred to in this Schedule B will be rounded, if necessary, to the nearest one thousandth of a percentage point, with halves being rounded up.

If any of the foregoing provisions becomes inconsistent with provisions adopted under the aegis of EMMI (or any successor to that function of EMMI as determined by the Bank) in respect of EURIBOR, the Bank may by notice to the Borrower amend the provision to bring it into line with such other provisions.

If the Screen Rate becomes permanently unavailable, the EURIBOR replacement rate will be the rate (inclusive of any spreads or adjustments) formally recommended by (i) the working group on euro risk-free rates established by the European Central Bank (ECB), the Financial Services and Markets Authority (FSMA), the European Securities and Markets Authority (ESMA) and the European Commission, or (ii) the European Money Market Institute, as the administrator of EURIBOR, or (iii) the competent authority responsible under Regulation (EU) 2016/1011 for supervising the European Money Market Institute, as the administrator of the EURIBOR, (iv) the national competent authorities designated under Regulation (EU) 2016/1011, or (v) the European Central Bank.

If no Screen Rate and/or the EURIBOR replacement rate is available as provided above, EURIBOR shall be the rate (expressed as a percentage rate per annum) which is determined by the Bank to be the all-inclusive cost to the Bank for the funding of the relevant Tranche based upon the then applicable internally generated Bank reference rate or an alternative rate determination method reasonably determined by the Bank.



Schedule C

Form of Disbursement Request (Article 1.2.B)³

Disbursement Request

RWANDA – RWANDA COVID 19 HEALTH RESILIENCE

Date

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Please proceed with the following disbursement:

Contract name	RWANDA COVID 19 HEALTH RESILIENCE
Contract number	92940
Preferred disbursement date	
Currency and Amount	

I N T E R E S T	Interest rate basis (Art. 3.1)	
	Spread (basis points)	
	Frequency (Art. 3.1)	Semi-annual <input type="checkbox"/>
	Payment Dates (Art. 3.1)	15.06 and 15.12
C A P I T A L	Repayment frequency	Semi-annual <input type="checkbox"/>
	Repayment methodology (Art. 4.1)	Equal instalments <input type="checkbox"/>
	First Repayment Date	
	Last Repayment Date	

³ To be provided on paper bearing the Borrower's letterhead.



IMPORTANT NOTICE TO THE BORROWER:

PLEASE ENSURE THAT THE LIST OF AUTHORISED SIGNATORIES AND ACCOUNTS PROVIDED TO THE BANK HAS BEEN DULY UPDATED PRIOR TO THE SUBMISSION OF ANY DISBURSEMENT REQUEST. IN THE EVENT THAT ANY SIGNATORIES OR ACCOUNTS APPEARING IN THIS DISBURSEMENT REQUEST ARE NOT INCLUDED IN THE LATEST LIST OF AUTHORISED SIGNATORIES AND ACCOUNTS (AS DISBURSEMENT ACCOUNT) RECEIVED BY THE BANK, THIS DISBURSEMENT REQUEST SHALL BE REGARDED AS NOT HAVING BEEN MADE.

IN ADDITION, IF THIS IS THE FIRST DISBURSEMENT REQUEST UNDER THE FINANCE CONTRACT, THE CONDITIONS SET OUT IN ARTICLE 1.4A OF THE FINANCE CONTRACT MUST HAVE BEEN MET TO THE SATISFACTION OF THE BANK PRIOR TO THE DATE HEREOF.

Disbursement Account (as defined in the Finance Contract) to be credited:

Disbursement Account N°:

Disbursement Account Holder/Beneficiary:

(please, provide IBAN format if the country is included in IBAN Registry published by SWIFT, otherwise an appropriate format in line with the local banking practice should be provided)

Bank name and address:

Bank identification code (BIC):

Payment details to be provided:

Please transmit information relevant to:

Name(s) of the Borrower's Authorised Signatory(ies) (as defined in the Finance Contract):

.....

Signature(s) of the Borrower's Authorised Signatory(ies) (as defined in the Finance Contract):



Schedule D

Form of Certificate from Borrower (Article 1.4.C)

From: Republic of Rwanda
 To: European Investment Bank
 Date:
 Subject: Finance Contract between European Investment Bank and Republic of Rwanda dated 29 September 2021 (the "**Finance Contract**")
 Contract Number 92940 Operation Number 2020-0788

Dear Sir or Madam,

Terms defined in the Finance Contract have the same meaning when used in this letter.

For the purposes of Article 1.4 of the Finance Contract we hereby certify to you as follows:

- (a) no Security of the type prohibited under Article 7.1 has been created or is in existence;
- (b) no security for the performance of any External Debt Instrument or any preference or priority in respect thereof has been granted to a third party without the Bank being informed in accordance with Article 7.3;
- (c) there has been no material change to any aspect of the Project or in respect of which we are obliged to report under Article 8.1, save as previously communicated by us;
- (d) we have sufficient funds available to ensure the timely completion and implementation of the Project in accordance with Schedule A.1;
- (e) no event or circumstance which constitutes or would with the passage of time or giving of notice under the Finance Contract constitute a Prepayment Event or an Event of Default has occurred and is continuing unremedied or unwaived;
- (f) no litigation, arbitration administrative proceedings or investigation is current or to our knowledge is threatened or pending before any court, arbitral body or agency which has resulted or if adversely determined is reasonably likely to result in a Material Adverse Change, nor is there subsisting against us or any of our subsidiaries any unsatisfied judgement or award;
- (g) the representations and warranties to be made or repeated by us under Article 6.12 are true in all respects;
- (h) no Material Adverse Change has occurred, as compared with the situation at the date of the Finance Contract, and
- (i) the most recent List of Authorised Signatories and Accounts provided to the Bank by the Borrower is up-to-date and the Bank may rely on the information set out therein.

We undertake to immediately notify the Bank if any the above fails to be true or correct as of the Disbursement Date for the proposed Tranche.

Yours faithfully,

For and on behalf of REPUBLIC OF RWANDA

Date:

<p>Bibonywe kugira ngo bishyirwe ku mugereka w'Itegeko N° 002/2022 ryo ku wa 07/01/2022 ryemera kwemeza burundu Amasezerano y'inguzanyo hagati ya Repubulika y'u Rwanda na Banki y'Umuryango w'Ubumwe bw'Uburayi y'Ishoramari, yerekeranye n'inguzanyo ingana na miliyoni makumyabiri n'ebiri z'Amayero (22.000.000 EUR) agenewe umushinga w'u Rwanda wo guhangana n'ingaruka za COVID-19 ku buzima, yashyiriweho umukono i Kigali mu Rwanda n'i Luxembourg muri Luxembourg ku wa 29 Nzeri 2021</p>	<p>Seen to be annexed to Law N° 002/2022 of 07/01/2022 approving the ratification of the Finance Contract between the Republic of Rwanda and the European Investment Bank, relating to the credit of twenty-two million Euros (EUR 22,000,000) for Rwanda COVID-19 health resilience project, signed in Kigali, Rwanda and in Luxembourg, Luxembourg on 29 September 2021</p>	<p>Vu pour être annexé à Loi N° 002/2022 du 07/01/2022 approuvant la ratification de l'Accord de financement entre la République du Rwanda et la Banque Européenne d'Investissement, relatif au crédit de vingt-deux millions d'Euros (22.000.000 EUR) pour le projet de résilience sanitaire au COVID-19 du Rwanda, signé à Kigali, au Rwanda et à Luxembourg, au Luxembourg le 29 Septembre 2021</p>
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Kigali, 07/01/2022

(sé)

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

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

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

(sé)

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

<p>ITEKA RYA PEREZIDA N° 002/01 RYO KU WA 31/01/2022 RYEMEZA BURUNDU AMASEZERANO HAGATI YA GUVERINOMA YA REPUBULIKA Y’U RWANDA NA GUVERINOMA YA LUXEMBOURG YO GUCA BURUNDU GUSORESHA KABIRI KU BYEREKEYE IMISORO KU MUSARURO N’IMISORO KU MUTUNGO N’IKUMIRA RY’INYEREZWA RY’UMUSORO NO KUTISHYURA UMUSORO, YASHYIRIWEHO UMUKONO I LUXEMBOURG MURI LUXEMBOURG, KU WA 29 NZERI 2021</p>	<p>PRESIDENTIAL ORDER N° 002/01 OF 31/01/2022 RATIFYING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND THE GOVERNMENT OF THE GRAND DUCHY OF LUXEMBOURG FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL AND THE PREVENTION OF TAX EVASION AND AVOIDANCE, SIGNED IN LUXEMBOURG, LUXEMBOURG, ON 29 SEPTEMBER 2021</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 002/01 DU 31/01/2022 RATIFIANT L’ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DU RWANDA ET LE GOUVERNEMENT DU GRAND-DUCHÉ DE LUXEMBOURG POUR L’ÉLIMINATION DE LA DOUBLE IMPOSITION EN MATIÈRE D’IMPÔT SUR LE REVENU ET SUR LA FORTUNE ET LA PRÉVENTION DE LA FRAUDE ET L’ÉVASION FISCALES, SIGNÉ À LUXEMBOURG, AU LUXEMBOURG, LE 29 SEPTEMBRE 2021</p>
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<p>Twebwe, KAGAME Paul, Perezida wa Repubulika;</p>	<p>We, KAGAME Paul, President of the Republic;</p>	<p>Nous, KAGAME Paul, Président de la République;</p>
<p>Dushingiye ku Itegeko Nshinga rya Repubulika y’u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 112, iya 120, iya 122, iya 167, iya 168 n’iya 176;</p>	<p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 112, 120, 122, 167, 168 and 176;</p>	<p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 112, 120, 122, 167, 168 et 176;</p>
<p>Dushingiye ku Itegeko n° 001/25022 ryo ku wa 07/01/2022 ryemera kwemeza burundu Amasezerano hagati ya Guverinoma ya Repubulika y’u Rwanda na Guverinoma ya Luxembourg yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro</p>	<p>Pursuant to Law n° 001/25022 of 07/01/2022 approving the ratification of the Agreement between the Government of the Republic of Rwanda and the Government of the Grand Duchy of Luxembourg for the elimination of double taxation with respect to taxes on</p>	<p>Vu la Loi n° 001/25022 du 07/01/2022 approuvant la ratification de l’Accord entre le Gouvernement de la République du Rwanda et le Gouvernement du Grand-Duché de Luxembourg pour l’élimination de la double imposition en matière d’impôt sur le revenu et sur la fortune et</p>

<p>n'imisoro ku mutungo n'ikumira ry'inyerezwa ry'umusoro no kutishyura umusoro, yashyiriweho umukono i Luxembourg muri Luxembourg, ku wa 29 Nzeri 2021;</p> <p>Tumaze kubona Amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Luxembourg yo guca burundu gushyiraho kabiri ku byerekeye imisoro ku musaruro n'imisoro ku mutungo n'ikumira ry'inyerezwa ry'umusoro no kutishyura umusoro, yashyiriweho umukono i Luxembourg muri Luxembourg, ku wa 29 Nzeri 2021;</p> <p>Bisabwe na Minisitiri w'Imari n'Igenamigambi;</p> <p>Inama y'Abaminisitiri imaze kubisuzuma no kubyemeza;</p> <p>TWATEGETSE KANDI DUTEGETSE:</p> <p><u>Ingingo ya mbere: Kwemeza burundu</u></p> <p>Amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Luxembourg yo guca burundu gushyiraho kabiri ku byerekeye imisoro ku musaruro n'imisoro ku mutungo n'ikumira</p>	<p>income and on capital and the prevention of tax evasion and avoidance, signed in Luxembourg, Luxembourg, on 29 September 2021;</p> <p>Considering the Agreement between the Government of the Republic of Rwanda and the Government of the Grand Duchy of Luxembourg for the elimination of double taxation with respect to taxes on income and on capital and the prevention of tax evasion and avoidance, signed in Luxembourg, Luxembourg, on 29 September 2021;</p> <p>On proposal by the Minister of Finance and Economic Planning;</p> <p>After consideration and approval by the Cabinet meeting;</p> <p>HAVE ORDERED AND ORDER:</p> <p><u>Article One: Ratification</u></p> <p>The Agreement between the Government of the Republic of Rwanda and the Government of the Grand Duchy of Luxembourg for the elimination of double taxation with respect to taxes on income and on capital and the</p>	<p>la prévention de la fraude et l'évasion fiscales, signé à Luxembourg, au Luxembourg, le 29 septembre 2021;</p> <p>Considérant l'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement du Grand-Duché de Luxembourg pour l'élimination de la double imposition en matière d'impôt sur le revenu et sur la fortune et la prévention de la fraude et l'évasion fiscales, signé à Luxembourg, au Luxembourg, le 29 septembre 2021;</p> <p>Sur proposition du Ministre des Finances et de la Planification Économique;</p> <p>Après examen et adoption par le Conseil des Ministres;</p> <p>AVONS ARRÊTÉ ET ARRÊTONS:</p> <p><u>Article premier: Ratification</u></p> <p>L'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement du Grand-Duché de Luxembourg pour l'élimination de la double imposition en matière d'impôt sur le revenu et sur la fortune et la prévention de la</p>
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<p>ry'inyerezwa ry'umusoro no kutishyura umusoro, yashyiriweho umukono i Luxembourg muri Luxembourg, ku wa 29 Nzeri 2021, ari ku mugereka w'iri teka, yemejwe burundu kandi atangiye gukurikizwa uko yakabaye.</p> <p><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</p> <p>Minisitiri w'Intebe, Minisitiri w'Imari n'Igenamigambi na Minisitiri w'Ububanyi n'Amahanga n'Ubutwererane bashinzwe gushyira mu bikorwa iri teka.</p> <p><u>Ingingo ya 3:</u> Igihe iri teka ritangirira gukurikizwa</p> <p>Iri teka ritangira gukurikizwa ku munsu ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.</p>	<p>prevention of tax evasion and avoidance, signed in Luxembourg, Luxembourg, on 29 September 2021, annexed to this Order, is ratified and becomes fully effective.</p> <p><u>Article 2:</u> Authorities responsible for the implementation of this Order</p> <p>The Prime Minister, the Minister of Finance and Economic Planning and the Minister of Foreign Affairs and International Cooperation are entrusted with the implementation of this Order.</p> <p><u>Article 3:</u> Commencement</p> <p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p>fraude et l'évasion fiscales, signé à Luxembourg, au Luxembourg, le 29 septembre 2021, annexé au présent arrêté, est ratifié et sort son plein et entier effet.</p> <p><u>Article 2:</u> Autorités chargées de l'exécution du présent arrêté</p> <p>Le Premier Ministre, le Ministre des Finances et de la Planification Économique et le Ministre des Affaires Étrangères et de la Coopération Internationale sont chargés de l'exécution du présent arrêté.</p> <p><u>Article 3:</u> Entrée en vigueur</p> <p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>
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Kigali, 31/01/2022

(sé)

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

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

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

(sé)

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

<p>UMUGEREKA W'ITEKA RYA PEREZIDA N° 002/01 RYO KU WA 31/01/2022 RYEMEZA BURUNDU AMASEZERANO HAGATI YA GUVERINOMA YA REPUBULIKA Y'U RWANDA NA GUVERINOMA YA LUXEMBOURG YO GUCA BURUNDU GUSORESHA KABIRI KU BYEREKEYE IMISORO KU MUSARURO N'IMISORO KU MUTUNGO N'IKUMIRA RY'INYEREZWA RY'UMUSORO NO KUTISHYURA UMUSORO, YASHYIRIWEHO UMUKONO I LUXEMBOURG MURI LUXEMBOURG, KU WA 29 NZERI 2021</p>	<p>ANNEX TO PRESIDENTIAL ORDER N° 002/01 OF 31/01/2022 RATIFYING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND THE GOVERNMENT OF THE GRAND DUCHY OF LUXEMBOURG FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL AND THE PREVENTION OF TAX EVASION AND AVOIDANCE, SIGNED IN LUXEMBOURG, LUXEMBOURG, ON 29 SEPTEMBER 2021</p>	<p>ANNEXE À L'ARRÊTÉ PRÉSIDENTIEL N° 002/01 DU 31/01/2022 RATIFIANT L'ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DU RWANDA ET LE GOUVERNEMENT DU GRAND-DUCHÉ DE LUXEMBOURG POUR L'ÉLIMINATION DE LA DOUBLE IMPOSITION EN MATIÈRE D'IMPÔT SUR LE REVENU ET SUR LA FORTUNE ET LA PRÉVENTION DE LA FRAUDE ET L'ÉVASION FISCALES, SIGNÉ À LUXEMBOURG, AU LUXEMBOURG, LE 29 SEPTEMBRE 2021</p>
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A G R E E M E N T

B E T W E E N

T H E G O V E R N M E N T O F T H E R E P U B L I C O F R W A N D A

A N D

**T H E G O V E R N M E N T O F T H E G R A N D D U C H Y O F
L U X E M B O U R G**

F O R

**T H E E L I M I N A T I O N O F D O U B L E T A X A T I O N W I T H
R E S P E C T T O T A X E S O N I N C O M E A N D O N C A P I T A L
A N D T H E P R E V E N T I O N O F T A X E V A S I O N A N D
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AGREEMENT

between the Grand Duchy of Luxembourg and the Republic of Rwanda for the elimination of double taxation with respect to taxes on income and on capital and the prevention of tax evasion and avoidance

The Government of the Grand Duchy of Luxembourg and the Government of the Republic of Rwanda

Desiring to further develop their economic relationship and to enhance their co-operation in tax matters,

Intending to conclude an Agreement for the elimination of double taxation with respect to taxes on income and on capital 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 its own residents.

Article 2

TAXES COVERED

1. This Agreement shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of its local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

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

a) in the Grand Duchy of Luxembourg:

- (i) the income tax on individuals (l'impôt sur le revenu des personnes physiques);
 - (ii) the corporation tax (l'impôt sur le revenu des collectivités);
 - (iii) the capital tax (l'impôt sur la fortune); and
 - (iv) the communal trade tax (l'impôt commercial communal);
- (hereinafter referred to as "Luxembourg tax");

b) in the Republic of 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").

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 taxation laws.

Article 3

GENERAL DEFINITIONS

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

- a) the term "Luxembourg" means the Grand Duchy of Luxembourg and, when used in a geographical sense, means the territory of the Grand Duchy of Luxembourg;
- b) the term "Rwanda" means the Republic of Rwanda and when used in geographical sense, includes all the territory, lakes and any other area in the lakes and the air within which Rwanda may exercise sovereign rights or jurisdiction in accordance with international law;
- c) the terms "a Contracting State" and "the other Contracting State" mean Luxembourg or Rwanda 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 that is treated as a body corporate for tax purposes;
- f) the term "enterprise" applies to the carrying on of any business;
- g) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- h) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise that has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- i) the term "competent authority" means:
 - (i) in Luxembourg, the Minister of Finance or his authorised representative;
 - (ii) in Rwanda, the Minister of Finance or his authorised representative;
- j) the term "national", in relation to a Contracting State, means:
 - (i) any individual possessing the nationality or citizenship of that Contracting State; and
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in that Contracting State;
- k) the term "business" includes the performance of professional services and of other activities of an independent character.

2. As regards the application of the Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires or the competent authorities agree to a different meaning pursuant to the provisions of Article 25, 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 his domicile, residence, place of management or any other criterion of a similar nature, and also includes that State and any 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 or capital situated therein.

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

- a) he shall be deemed to be a resident only of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the State with which his personal and economic relations are closer (centre of vital interests);
- b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident only of the State in which he has an habitual abode;
- c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident only of the State of which he is a national;
- d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident only of the State in which its place of effective management is situated.

4. A collective investment vehicle which is established in a Contracting State and that is treated as a body corporate for tax purposes in this Contracting State shall be considered as a resident of the Contracting State in which it is established and as the beneficial owner of the income it receives.

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, exploitation or exploration of natural resources, and
- g) a warehouse in relation to a person providing storage facilities for others.

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

- a) a building site, a construction, assembly, installation or dredging project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period of more than 6 months;
- b) the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned;
- c) substantial equipment or machinery that is operated, or is available for operation, in a Contracting State for a period or periods aggregating more than 90 days in any twelve-month period commencing or ending in the fiscal year concerned.

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

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

- e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any activity not listed in sub-paragraphs a) to d), provided that this activity has a preparatory or auxiliary character; or
- f) the maintenance of a fixed place of business solely for any combination of activities mentioned in sub-paragraphs 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 those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.

6. 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 shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that 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 and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships and aircraft shall not be regarded as immovable property.

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

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

Article 7

BUSINESS PROFITS

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

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

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

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

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

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

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

Article 8

INTERNATIONAL SHIPPING AND AIR TRANSPORT

1. Profits from the operation of ships or aircraft in international traffic shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

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

- a) profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic,
- b) profits derived from the use, maintenance or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods and merchandise,

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

3. If the place of effective management of a shipping enterprise is aboard a ship, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship is a resident.

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

Article 9

ASSOCIATED ENTERPRISES

1. Where
 - a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or
 - b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State, and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

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

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

Article 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 per cent of the gross amount of the dividends.

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

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

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

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

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, interest 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 interest is a resident of the other Contracting State, the tax so charged shall not exceed 10 per cent of the gross amount of the interest.

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

5. The provisions of paragraphs 1, 2 and 3 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

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

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

ROYALTIES

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

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

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

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

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

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

TECHNICAL FEES

1. Technical 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 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 technical fees is a resident of the other Contracting State, the tax so charged shall not exceed 10 per cent of the gross amount of the technical fees.

3. The term "technical 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 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 technical fees are effectively connected with such permanent establishment. In such case, the provisions of Article 7 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 technical 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 technical fees was incurred, and such technical fees are borne by the permanent establishment, then such technical 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 technical fees, having regard to the services for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

CAPITAL GAINS

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

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

3. Gains from the alienation of ships or aircraft operated in international traffic or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

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 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 15

INCOME FROM EMPLOYMENT

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

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

- a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in any twelve month period commencing or ending in the 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 which the employer has in the other State.

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated.

DIRECTORS' FEES

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

ENTERTAINERS AND SPORTSPERSONS

1. Notwithstanding the provisions of Article 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsperson, from that resident'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 acting as such accrues not to the entertainer or sportsperson but to another person, that income may, notwithstanding the provisions of Article 15, 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 or a local authority thereof, or takes place under a cultural agreement or arrangement between the Governments of the Contracting States.

PENSIONS

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

2. Notwithstanding the provisions of paragraph 1, pensions and other payments made under the social security legislation of a Contracting State shall be taxable only in that State.

3. Notwithstanding the provisions of paragraph 1, pensions and other similar remuneration (including lump-sum payments) arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in the first-mentioned State, provided that such payments derive from contributions paid to or from provisions made under a pension scheme by the recipient or on his behalf and that these contributions, provisions or the pensions or other similar remuneration have been subjected to tax in the first-mentioned State under the ordinary rules of its tax laws.

GOVERNMENT SERVICE

1. a) Salaries, wages and other similar remuneration paid by a Contracting State or a local authority thereof to an individual in respect of services rendered to that State 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 local authority thereof to an individual in respect of services rendered to that State or authority shall be taxable only in that State.
- b) However, such pensions and other similar remuneration shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that State.
3. The provisions of Articles 15, 16, 17 and 18 shall apply to salaries, wages, pensions, and other similar remuneration in respect of services rendered in connection with a business carried on by a Contracting State or a local authority thereof.

STUDENTS

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

OTHER INCOME

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

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

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

CAPITAL

1. Capital represented by immovable property referred to in Article 6, owned by a resident of a Contracting State and situated in the other Contracting State, may be taxed in that other State.

2. Capital represented by 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 may be taxed in that other State.

3. Capital represented by ships and aircraft operated in international traffic and by movable property pertaining to the operation of such ships and aircraft, shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

4. All other elements of capital of a resident of a Contracting State shall be taxable only in that State.

ELIMINATION OF DOUBLE TAXATION

1. Subject to the provisions of the law of Luxembourg regarding the elimination of double taxation which shall not affect the general principle hereof, double taxation shall be eliminated as follows:

- a) Where a resident of Luxembourg derives income or owns capital which, in accordance with the provisions of this Agreement, may be taxed in Rwanda, Luxembourg shall, subject to the provisions of sub-paragraphs b) and c), exempt such income or capital from tax, but may, in order to calculate the amount of tax on the remaining income or capital of the resident, apply the same rates of tax as if the income or capital had not been exempted.
- b) Where a resident of Luxembourg derives income which, in accordance with the provisions of Articles 10, 11, 12, 13, paragraph 4 of Article 14, Article 17 and paragraph 3 of Article 21 may be taxed in Rwanda, Luxembourg shall allow as a deduction from the income tax on individuals or from the corporation tax of that resident an amount equal to the tax paid in Rwanda. Such deduction shall not, however, exceed that part of the tax, as computed before the deduction is given, which is attributable to such items of income derived from Rwanda.
- c) The provisions of sub-paragraph a) shall not apply to income derived or capital owned by a resident of Luxembourg where Rwanda applies the provisions of this Agreement to exempt such income or capital from tax or applies the provisions of paragraph 2 of Article 10, 11, 12 or 13 to such income.

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

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

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

MUTUAL AGREEMENT PROCEDURE

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

5. Where,

- a) under paragraph 1, a person has presented a case to the competent authority of a Contracting State on the basis that the actions of one or both of the Contracting States have resulted for that person in taxation not in accordance with the provisions of this Agreement, and
- b) the competent authorities are unable to reach an agreement to resolve that case pursuant to paragraph 2 within three years from the date when all the information required by the competent authorities in order to address the case has been provided to both competent authorities,

any unresolved issues arising from the case shall be submitted to arbitration if the person so requests in writing. These unresolved issues shall not, however, be submitted to arbitration if a decision on these issues has already been rendered by a court or administrative tribunal of either State. Unless a person directly affected by the case does not accept the mutual agreement that implements the arbitration decision, that decision shall be binding on both Contracting States and shall be implemented notwithstanding any time limits in the domestic laws of these States. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this paragraph.

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

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

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

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

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

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 Article 1. 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 any amount owed in respect of taxes covered by the Agreement together with 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.

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.

ENTITLEMENT TO BENEFITS

1. Notwithstanding the other provisions of this Agreement, a benefit under this Agreement shall not be granted in respect of an item of income or capital 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.

2. Where a benefit under this Agreement is denied to a person under paragraph 1, the competent authority of the Contracting State that would otherwise have granted this benefit shall nevertheless treat that person as being entitled to this benefit, or to different benefits with respect to a specific item of income or capital, if such competent authority, upon request from that person and after consideration of the relevant facts and circumstances, determines that such benefits would have been granted to that person in the absence of the transaction or arrangement referred to in paragraph 1. The competent authority of the Contracting State to which the request has been made will consult with the competent authority of the other State before rejecting a request made under this paragraph by a resident of that other State.

ENTRY INTO FORCE

1. The Contracting States shall notify each other in writing, through diplomatic channels, that the procedures required by its law for the entry into force of this Agreement have been satisfied. The Agreement shall enter into force on the date of receipt of the last notification.

2. The Agreement shall have effect:

- a) in respect of taxes withheld at source, to income derived on or after 1st January of the calendar year next following the year in which the Agreement enters into force;
- b) in respect of other taxes on income, and taxes on capital, to taxes chargeable for any taxable year beginning on or after 1st January of the calendar year next following the year in which the Agreement enters into force.

Article 31

TERMINATION

1. This Agreement shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Agreement, through diplomatic channels, by giving notice of termination at least six months before the end of any calendar year beginning after the expiration of a period of five years from the date of its entry into force.

2. The Agreement shall cease to have effect:

- a) in respect of taxes withheld at source, to income derived on or after 1st January of the calendar year next following the year in which the notice of termination is given;
- b) in respect of other taxes on income, and taxes on capital, to taxes chargeable for any taxable year beginning on or after 1st January of the calendar year next following the year in which the notice of termination is given.

In witness whereof the undersigned, duly authorised thereto, have signed this Agreement.

Done in duplicate at Luxembourg this day of 29th September 2021, in the English language.

FOR THE GOVERNMENT
OF THE GRAND DUCHY
OF LUXEMBOURG



Pierre GRAMEGNA
Minister of Finance

FOR THE GOVERNMENT
OF THE REPUBLIC
OF RWANDA



Dr. Dieudonné R. SEBASHONGORE
Ambassador of the Republic of
Rwanda to The Grand Duchy of
Luxembourg

<p>Bibonywe kugira ngo bishyirwe ku mugereka w'Iteka rya Perezida n° 002/01 ryo ku wa 31/01/2022 ryemeza burundu Amasezerano hagati ya Guverinoma ya Repubulika y'u Rwanda na Guverinoma ya Luxembourg yo guca burundu gusoresha kabiri ku byerekeye imisoro ku musaruro n'imisoro ku mutungo n'ikumira ry'inyerezwa ry'umusoro no kutishyura umusoro, yashyiriweho umukono i Luxembourg muri Luxembourg, ku wa 29 Nzeri 2021</p>	<p>Seen to be annexed to Presidential Order n° 002/01 of 31/01/2022 ratifying the Agreement between the Government of the Republic of Rwanda and the Government of the Grand Duchy of Luxembourg for the elimination of double taxation with respect to taxes on income and on capital and the prevention of tax evasion and avoidance, signed in Luxembourg, Luxembourg, on 29 September 2021</p>	<p>Vu pour être annexé à l'Arrêté Présidentiel n° 002/01 du 31/01/2022 ratifiant l'Accord entre le Gouvernement de la République du Rwanda et le Gouvernement du Grand-Duché de Luxembourg pour l'élimination de la double imposition en matière d'impôt sur le revenu et sur la fortune et la prévention de la fraude et l'évasion fiscales, signé à Luxembourg, au Luxembourg, le 29 septembre 2021</p>
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Kigali, 31/01/2022

(sé)

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

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

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

(sé)

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

<p>ITEKA RYA PEREZIDA N° 003/01 RYO KU WA 31/01/2022 RYEMEZA BURUNDU AMASEZERANO Y'INGUZANYO HAGATI YA REPUBULIKA Y'U RWANDA NA BANKI Y'UMURYANGO W'UBUMWE BW'UBURAYI Y'ISHORAMARI, YEREKERANYE N'INGUZANYO YA MILIYONI MAKUMYABIRI N'EBYIRI Z'AMAYERO (22.000.000 EUR) IGENEWE UMUSHINGA W'U RWANDA WO GUHANGANA N'INGARUKA ZA COVID-19 KU BUZIMA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA N'I LUXEMBOURG MURI LUXEMBOURG, KU WA 29 NZERI 2021</p>	<p>PRESIDENTIAL ORDER N° 003/01 OF 31/01/2022 RATIFYING THE FINANCE CONTRACT BETWEEN THE REPUBLIC OF RWANDA AND THE EUROPEAN INVESTMENT BANK, RELATING TO THE CREDIT OF TWENTY-TWO MILLION EUROS (EUR 22,000,000) FOR RWANDA COVID-19 HEALTH RESILIENCE PROJECT, SIGNED IN KIGALI, RWANDA AND IN LUXEMBOURG, LUXEMBOURG, ON 29 SEPTEMBER 2021</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 003/01 DU 31/01/2022 RATIFIANT L'ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET LA BANQUE EUROPÉENNE D'INVESTISSEMENT, RELATIF AU CRÉDIT DE VINGT-DEUX MILLIONS D'EUROS (22.000.000 EUR) POUR LE PROJET DE RÉSILIENCE SANITAIRE AU COVID-19 DU RWANDA, SIGNÉ À KIGALI, AU RWANDA ET À LUXEMBOURG, AU LUXEMBOURG, LE 29 SEPTEMBRE 2021</p>
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<p><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</p>	<p><u>Article 2:</u> Authorities responsible for the implementation of this Order</p>	<p><u>Article 2:</u> Autorités chargées de l'exécution du présent arrêté</p>
<p><u>Ingingo ya 3:</u> Igihe iri teka ritangirira gukurikizwa</p>	<p><u>Article 3:</u> Commencement</p>	<p><u>Article 3:</u> Entrée en vigueur</p>

<p>ITEKA RYA PEREZIDA N° 003/01 RYO KU WA 31/01/2022 RYEMEZA BURUNDU AMASEZERANO Y'INGUZANYO HAGATI YA REPUBULIKA Y'U RWANDA NA BANKI Y'UMURYANGO W'UBUMWE BW'UBURAYI Y'ISHORAMARI, YEREKERANYE N'INGUZANYO YA MILIYONI MAKUMYABIRI N'EBYIRI Z'AMAYERO (22.000.000 EUR) IGENEWE UMUSHINGA W'U RWANDA WO GUHANGANA N'INGARUKA ZA COVID-19 KU BUZIMA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA N'I LUXEMBOURG MURI LUXEMBOURG, KU WA 29 NZERI 2021</p>	<p>PRESIDENTIAL ORDER N° 003/01 OF 31/01/2022 RATIFYING THE FINANCE CONTRACT BETWEEN THE REPUBLIC OF RWANDA AND THE EUROPEAN INVESTMENT BANK, RELATING TO THE CREDIT OF TWENTY-TWO MILLION EUROS (EUR 22,000,000) FOR RWANDA COVID-19 HEALTH RESILIENCE PROJECT, SIGNED IN KIGALI, RWANDA AND IN LUXEMBOURG, LUXEMBOURG, ON 29 SEPTEMBER 2021</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 003/01 DU 31/01/2022 RATIFIANT L'ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET LA BANQUE EUROPÉENNE D'INVESTISSEMENT, RELATIF AU CRÉDIT DE VINGT-DEUX MILLIONS D'EUROS (22.000.000 EUR) POUR LE PROJET DE RÉSILIENCE SANITAIRE AU COVID-19 DU RWANDA, SIGNÉ À KIGALI, AU RWANDA ET À LUXEMBOURG, AU LUXEMBOURG, LE 29 SEPTEMBRE 2021</p>
<p>Twebwe, KAGAME Paul, Perezida wa Repubulika;</p>	<p>We, KAGAME Paul, President of the Republic;</p>	<p>Nous, KAGAME Paul, Président de la République;</p>
<p>Dushingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 112, iya 120, iya 122, iya 167, iya 168 n'iya 176;</p>	<p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 112, 120, 122, 167, 168 and 176;</p>	<p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 112, 120, 122, 167, 168 et 176;</p>
<p>Dushingiye ku Itegeko n° 002/2022 ryo ku wa 07/01/2022 ryemera kwemeza burundu Amasezerano y'inguzanyo hagati ya Repubulika y'u Rwanda na Banki</p>	<p>Pursuant to Law n° 002/2022 of 07/01/2022 approving the ratification of the Finance Contract between the Republic of Rwanda and the European Investment Bank, relating to the</p>	<p>Vu la Loi n° 002/2022 du 07/01/2022 approuvant la ratification de l'Accord de financement entre la République du Rwanda et la Banque Européenne d'Investissement, relatif au crédit de vingt-deux</p>

<p>y'Umuryango w'Ubumwe bw'Uburayi y'Ishoramari, yerekeranye n'inguzanyo ingana na miliyoni makumyabiri n'ebiri z'Amayero (22.000.000 EUR) agenewe umushinga w'u Rwanda wo guhangana n'ingaruka za COVID-19 ku buzima, yashyiriweho umukono i Kigali mu Rwanda n'i Luxembourg muri Luxembourg, ku wa 29 Nzeri 2021;</p> <p>Tumaze kubona Amasezerano y'inguzanyo hagati ya Repubulika y'u Rwanda na Banki y'Umuryango w'Ubumwe bw'Uburayi y'Ishoramari, yerekeranye n'inguzanyo ya miliyoni makumyabiri n'ebiri z'Amayero (22.000.000 EUR) igenewe umushinga w'u Rwanda wo guhangana n'ingaruka za COVID-19 ku buzima, yashyiriweho umukono i Kigali mu Rwanda n'i Luxembourg muri Luxembourg, ku wa 29 Nzeri 2021;</p> <p>Bisabwe na Minisitiri w'Imari n'Igenamigambi;</p> <p>Inama y'Abaminisitiri imaze kubisuzuma no kubyemeza;</p> <p>TWATEGETSE KANDI DUTEGETSE:</p>	<p>credit of twenty-two million Euros (EUR 22,000,000) for Rwanda COVID-19 health resilience Project, signed in Kigali, Rwanda and in Luxembourg, Luxembourg, on 29 September 2021;</p> <p>Considering the Finance Contract between the Republic of Rwanda and the European Investment Bank, relating to the credit of twenty-two million Euros (EUR 22,000,000) for Rwanda COVID-19 health resilience Project, signed in Kigali, Rwanda and in Luxembourg, Luxembourg, on 29 September 2021;</p> <p>On proposal by the Minister of Finance and Economic Planning;</p> <p>After consideration and approval by the Cabinet meeting;</p> <p>HAVE ORDERED AND ORDER:</p>	<p>millions d'Euros (22.000.000 EUR) pour le projet de résilience sanitaire au COVID-19 du Rwanda, signé à Kigali, au Rwanda et à Luxembourg, au Luxembourg, le 29 septembre 2021;</p> <p>Considérant l'Accord de financement entre la République du Rwanda et la Banque Européenne d'Investissement, relatif au crédit de vingt-deux millions d'Euros (22.000.000 EUR) pour le projet de résilience sanitaire au COVID-19 du Rwanda, signé à Kigali, au Rwanda et à Luxembourg, au Luxembourg, le 29 septembre 2021;</p> <p>Sur proposition du Ministre des Finances et de la Planification Économique;</p> <p>Après examen et adoption par le Conseil des Ministres;</p> <p>AVONS ARRÊTÉ ET ARRÊTONS:</p>
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<p><u>Ingingo ya mbere: Kwemeza burundu</u></p> <p>Amasezerano y'inguzanyo hagati ya Repubulika y'u Rwanda na Banki y'Umuryango w'Ubumwe bw'Uburayi y'Ishoramari, yerekeranye n'inguzanyo ya miliyoni makumyabiri n'ebiyiri z'Amayero (22.000.000 EUR) igenewe umushinga w'u Rwanda wo guhangana n'ingaruka za COVID-19 ku buzima, yashyiriweho umukono i Kigali mu Rwanda n'i Luxembourg muri Luxembourg, ku wa 29 Nzeri 2021, ari ku mugereka w'iri teka, yemejwe burundu kandi atangiye gukurikizwa uko yakabaye.</p> <p><u>Ingingo ya 2: Abashinzwe gushyira mu bikorwa iri teka</u></p> <p>Minisitiri w'Intebe, Minisitiri w'Imari n'Igenamigambi, Minisitiri w'Ubuzima na Minisitiri w'Ububanyi n'Amahanga n'Ubutwererane bashinzwe gushyira mu bikorwa iri teka.</p> <p><u>Ingingo ya 3: Igihe iri teka ritangirira gukurikizwa</u></p> <p>Iri teka ritangirira gukurikizwa ku munsiri ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.</p>	<p><u>Article One: Ratification</u></p> <p>The Finance Contract between the Republic of Rwanda and the European Investment Bank, relating to the credit of twenty-two million Euros (EUR 22,000,000) for Rwanda COVID-19 health resilience Project, signed in Kigali, Rwanda and in Luxembourg, Luxembourg, on 29 September 2021, annexed to this Order, is ratified and becomes fully effective.</p> <p><u>Article 2: Authorities responsible for the implementation of this Order</u></p> <p>The Prime Minister, the Minister of Finance and Economic Planning, the Minister of Health and the Minister of Foreign Affairs and International Cooperation are entrusted with the implementation of this Order.</p> <p><u>Article 3: Commencement</u></p> <p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p><u>Article premier: Ratification</u></p> <p>L'Accord de financement entre la République du Rwanda et la Banque Européenne d'Investissement, relatif au crédit de vingt-deux millions d'Euros (22.000.000 EUR) pour le projet de résilience sanitaire au COVID-19 du Rwanda, signé à Kigali, au Rwanda et à Luxembourg, au Luxembourg, le 29 septembre 2021, annexé au présent arrêté, est ratifié et sort son plein et entier effet.</p> <p><u>Article 2: Autorités chargées de l'exécution du présent arrêté</u></p> <p>Le Premier Ministre, le Ministre des Finances et de la Planification Économique, le Ministre de la Santé et le Ministre des Affaires Étrangères et de la Coopération Internationale sont chargés de l'exécution du présent arrêté.</p> <p><u>Article 3: Entrée en vigueur</u></p> <p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>
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Kigali, 31/01/2022

(sé)

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

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

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

(sé)

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

<p>UMUGEREKA W'ITEKA RYA PEREZIDA N° 003/01 RYO KU WA 31/01/2022 RYEMEZA BURUNDU AMASEZERANO Y'INGUZANYO HAGATI YA REPUBULIKA Y'U RWANDA NA BANKI Y'UMURYANGO W'UBUMWE BW'UBURAYI Y'ISHORAMARI, YEREKERANYE N'INGUZANYO YA MILIYONI MAKUMYABIRI N'EBYIRI Z'AMAYERO (22.000.000 EUR) IGENEWE UMUSHINGA W'U RWANDA WO GUHANGANA N'INGARUKA ZA COVID-19 KU BUZIMA, YASHYIRIWEHO UMUKONO I KIGALI MU RWANDA N'I LUXEMBOURG MURI LUXEMBOURG, KU WA 29 NZERI 2021</p>	<p>ANNEX TO PRESIDENTIAL ORDER N° 003/01 OF 31/01/2022 RATIFYING THE FINANCE CONTRACT BETWEEN THE REPUBLIC OF RWANDA AND THE EUROPEAN INVESTMENT BANK, RELATING TO THE CREDIT OF TWENTY-TWO MILLION EUROS (EUR 22,000,000) FOR RWANDA COVID-19 HEALTH RESILIENCE PROJECT, SIGNED IN KIGALI, RWANDA AND IN LUXEMBOURG, LUXEMBOURG, ON 29 SEPTEMBER 2021</p>	<p>ANNEXE À L'ARRÊTÉ PRÉSIDENTIEL N° 003/01 DU 31/01/2022 RATIFIANT L'ACCORD DE FINANCEMENT ENTRE LA RÉPUBLIQUE DU RWANDA ET LA BANQUE EUROPÉENNE D'INVESTISSEMENT, RELATIF AU CRÉDIT DE VINGT-DEUX MILLIONS D'EUROS (22.000.000 EUR) POUR LE PROJET DE RÉSILIENCE SANITAIRE AU COVID-19 DU RWANDA, SIGNÉ À KIGALI, AU RWANDA ET À LUXEMBOURG, AU LUXEMBOURG, LE 29 SEPTEMBRE 2021</p>
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Contract Number (FI N°) 92940

Operation Number (Serapis N°) 2020-0788

RWANDA COVID 19 HEALTH RESILIENCE

Finance Contract

between the

Republic of Rwanda

and

European Investment Bank

Kigali, 29 September 2021

Luxembourg, 29 September 2021





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THIS CONTRACT IS MADE BETWEEN:

The Republic of Rwanda, acting through its Ministry of Finance and Economic Planning, having its seat at 12 KN 3 Ave, Kigali, Republic of Rwanda, represented by Uzziel Ndagijimana, Minister of Finance and Economic Planning,

(the "**Borrower**")

of the first part, and

The European Investment Bank having its seat at 100 boulevard Konrad Adenauer, Luxembourg, L-2950 Luxembourg, represented by Diederick Zambon, Head of Division Africa - Public Sector, and by Roger Stuart, Head of Division, Legal Department,

(the "**Bank**")

of the second part.

The Bank and the Borrower together are referred to as the "**Parties**" and any of them is a "**Party**".

**WHEREAS:**

- (a) The Borrower, acting through the Ministry of Finance and Economic Planning, has stated that it is undertaking a project to finance the integration and the reconstruction of the three divisions of the Rwanda Biomedical Centre to provide an integrated epidemic and pandemic preparedness response to COVID-19 in Rwanda, as more particularly described in the technical description (the "**Technical Description**") set out in Schedule A.1 (the "**Project**"). The Project shall be implemented by the Rwanda Biomedical Centre (the "**Promoter**") to which the Borrower will channel the funds of the Loan as a grant through a grant agreement (the "**Grant Agreement**").
- (b) The total cost of the Project, as estimated by the Bank, is EUR 27,100,000 (twenty-seven million one hundred thousand euros) and the Borrower has stated that it intends to finance the Project as follows:

Source	Amount (EUR m)
Credit from the Bank	22
EU Grant (subject to EU approval)	3.6
EU/WHO Technical Assistance Grant	1.5
TOTAL	27.1

- (c) In order to fulfil the financing plan set out in Recital (b), the Borrower has requested from the Bank a credit of EUR 22,000,000 (twenty-two million euros) to be extended from the Investment Facility resources and pursuant to the Partnership Agreement between the members of the African, Caribbean and Pacific (ACP) Group of States (the "**ACP States**"), on the one hand, and the European Union and its Member States, on the other hand, signed in Cotonou, Benin, on 23 June 2000, as amended from time to time (the "**Cotonou Agreement**").
- (d) The Bank considering that the financing of the Project falls within the scope of its functions and is consistent with the objectives of the Cotonou Agreement, and having regard to the statements and facts cited in these Recitals, has decided to give effect to the Borrower's request providing to it a credit in an amount of EUR 22,000,000 (twenty-two million euros) under this Finance Contract (the "**Contract**") and from the Bank's own resources under the Cotonou Agreement and benefiting from the Investment Facility Guarantee (as defined below); provided that the amount of the Bank loan shall not, in any case, exceed 90% (ninety per cent) of the total cost of the Project set out in Recital (b).
- (e) At the request of the Bank, the European Union will be requested to finance up to a maximum amount equivalent up to EUR 3,600,000 (three million six hundred thousand euros) (the "**EU Grant**") made available through the resources of the European Union through a grant agreement (the "**EU Grant Agreement**"); the Borrower and the Bank acknowledge that (i) the EU Grant has not been confirmed as of the date hereof and (ii) if the EU Grant is not confirmed, the Bank may request the Borrower to mobilise technical assistance funds from donors, or ultimately from the Loan (as defined below), to support the implementation of the Project.
- (f) By a letter dated 12 March 2021, the government of the Republic of Rwanda consented to the granting of the loan for the purposes of the Cotonou Agreement and accordingly the undertaking of the Republic of Rwanda in Article 6 of Annex II to the Cotonou Agreement with regard to exchange control and tax exemptions apply to the credit.
- (g) The Borrower has authorised the borrowing of the sum of EUR 22,000,000 (twenty-two million euros) represented by this credit on the terms and conditions set out in this Contract in the form set out in Annex I.
- (h) The Borrower, the Promoter and the Bank shall enter into a project agreement (the "**Project Agreement**") containing certain undertakings from the Promoter in relation to the implementation and operation of the Project and related matters.
- (i) The Statute of the Bank provides that the Bank shall ensure that its funds are used as rationally as possible in the interests of the European Union; and, accordingly, the terms and conditions of the Bank's loan operations must be consistent with relevant policies of the European Union.



- (j) The Bank considers that access to information plays an essential role in the reduction of environmental and social risks, including human rights violations, linked to the projects it finances and has therefore established its transparency policy, the purpose of which is to enhance the accountability of the Bank's group towards its stakeholders and the citizens of the European Union in general.
- (k) The Bank supports the implementation of international and European Union standards in the field of anti-money laundering and countering the financing of terrorism and promotes tax good governance standards. It has established policies and procedures to avoid the risk of misuse of its funds for purposes which are illegal or abusive in relation to applicable laws. The Bank's group statement on tax fraud, tax evasion, tax avoidance, aggressive tax planning, money laundering and financing of terrorism is available on the Bank's website and offers further guidance to the Bank's contracting counterparties.¹

¹ <http://www.eib.org/about/compliance/tax-good-governance/index.htm?f=search&media=search>



NOW THEREFORE it is hereby agreed as follows:

INTERPRETATION AND DEFINITIONS

Interpretation

In this Contract:

- (a) references to "Articles", "Recitals", "Schedules" and "Annexes" are, save if explicitly stipulated otherwise, references respectively to articles of, and recitals, schedules and annexes to this Contract;
- (b) references to "law" or "laws" mean:
 - (i) any applicable law and any applicable treaty, constitution, statute, legislation, decree, normative act, rule, regulation, judgement, order, writ, injunction, determination, award or other legislative or administrative measure or judicial or arbitral decision in any jurisdiction which is binding or applicable case law; and
 - (ii) EU Law;
- (c) references to "applicable law", "applicable laws" or "applicable jurisdiction" mean:
 - (i) a law or jurisdiction applicable to the Borrower, its rights and/or obligations (in each case arising out of or in connection with this Contract), its capacity and/or assets and/or the Project; and/or, as applicable
 - (ii) a law or jurisdiction (including in each case the Bank's Statute) applicable to the Bank, its rights, obligations, capacity and/or assets;
- (d) references to a provision of law or a treaty are references to that provision as amended or re-enacted;
- (e) references to any other agreement or instrument are references to that other agreement or instrument as amended, novated, supplemented, extended or restated;
- (f) words and expressions in plural shall include singular and vice versa;
- (g) references to "month" mean a period starting on one day in a calendar month and ending on the numerically corresponding day in the next calendar month, except that and subject to the definition of Payment Date, Article 5.1 and Schedule B and unless provided otherwise in this Contract:
 - (i) if the numerically corresponding day is not a Business Day, that period shall end on the next Business Day in that calendar month in which that period is to end if there is one, or if there is not, on the immediately preceding Business Day; and
 - (ii) if there is no numerically corresponding day in the calendar month in which that period is to end, that period shall end on the last Business Day in that calendar month.

Definitions

In this Contract:

"ACP States" has the meaning given to it in Recital (c).

"Agreed Deferred Disbursement Date" has the meaning given to it in Article 1.5.A(2)(b).

"Authorisation" means an authorisation, permit, consent, approval, resolution, licence, exemption, filing, notarisisation or registration.

"Authorised Signatory" means a person authorised to sign individually or jointly (as the case may be) Disbursement Requests on behalf of the Borrower and named in the most recent List of Authorised Signatories and Accounts received by the Bank prior to the receipt of the relevant Disbursement Request.

"Business Day" means a day (other than a Saturday or Sunday) on which the Bank and commercial banks are open for general business in Luxembourg.

"Cancelled Tranche" has the meaning given to it in Article 1.6.C(2).



"Change-of-Law Event" has the meaning given to it in Article 4.3.A(3).

"Contract" has the meaning given to it in Recital (d).

"Contract Number" means the Bank generated number identifying this Contract and indicated on the cover page of this Contract after the letters "FI N°".

"Cotonou Agreement" has the meaning given to it in Recital (c).

"Credit" has the meaning given to it in Article 1.1.

"Disbursement Account" means, in respect of each Tranche, the bank account to which disbursements may be made under this Contract, as set out in the most recent List of Authorised Signatories and Accounts.

"Disbursement Date" means the date on which disbursement of a Tranche is made by the Bank.

"Disbursement Notice" means a notice from the Bank to the Borrower pursuant to and in accordance with Article 1.2.C.

"Disbursement Request" means a notice substantially in the form set out in Schedule C.

"Disruption Event" means either or both of:

- (a) a material disruption to those payment or communications systems or to those financial markets which are, in each case, required to operate in order for payments to be made in connection with this Contract; or
- (b) the occurrence of any other event which results in a disruption (of a technical or systems-related nature) to the treasury or payments operations of either the Bank or the Borrower, preventing that Party from:
 - (i) performing its payment obligations under this Contract; or
 - (ii) communicating with the other Party,

and which disruption (in either such case as per (a) or (b) above) is not caused by, and is beyond the control of, the Party whose operations are disrupted.

"EIB Covenant of Integrity" means the "Covenant of Integrity" template in the form provided in Annex 3 of the Guide to Procurement that each tenderer or contract beneficiary must sign in order to ensure that the Loan is used for the purposes intended and its operations are free from Prohibited Conduct.

"EIB Social and Environmental Covenant" means the "Environmental and Social Covenant" template in the form provided in Annex 7 of the Guide to Procurement that each tenderer or contractors must provide to the Borrower.

"EIB Statement of Environmental and Social Principles and Standards" means the statement published on EIB's website http://www.eib.org/attachments/strategies/eib_statement_esps_en.pdf, as amended and supplemented from time to time or on any successor page, that outlines the standards that the Bank requires of the projects that it finances and the responsibilities of the various parties.

"Eligible Expenditure" means any expenditure (net of taxes) incurred or contractually committed, by the Borrower and/or the Promoter in respect of works, goods and services in respect of items specified in the Technical Description as eligible for financing under the Credit and for which contracts have been awarded on terms satisfactory to the Bank having regard to the Bank's Guide to Procurement.

"Entity" has the meaning given to it in Article 6.4(a).

"Environment" means the following, in so far as they affect human health or social well-being:

- (a) fauna and flora;
- (b) soil, water, air, climate and the landscape; and
- (c) cultural heritage and the built environment,

and includes, without limitation, occupational and community health and safety.

"Environmental Assessment Study" means the environmental assessment study as defined in the terms of reference for the Feasibility Study agreed by the Bank.



"Environmental and Social Documents" means:

- (a) any Environmental Assessment Study;
- (b) any Environmental Impact Assessment Study,
- (c) the Feasibility Study; and/or
- (d) any other relevant documents as required by Rwanda legislation to protect the Environment and Social Matters.

"Environmental and Social Standards" means:

- (a) Environmental Laws and Social Laws applicable to the Project, and/or the Borrower, and/or the Promoter;
- (b) the EIB Statement of Environmental and Social Principles and Standards; and
- (c) the Environmental and Social Documents.

"Environmental Impact Assessment Study" means a study as an outcome of the environmental impact assessment identifying and assessing the potential environmental impacts associated with the Project and recommending measures to avoid, minimise and/or remedy any impacts. Each study is subject to public consultation with direct and indirect project stakeholders.

"Environmental Law" means:

- (a) EU Law, including principles and standards;
- (b) the laws and regulations of the Republic of Rwanda; and
- (c) international treaties and conventions signed, ratified or otherwise applicable and binding on the Republic of Rwanda;

in each case of which a principal objective is the preservation, protection or improvement of the Environment.

"Environmental or Social Approval" means any permit, license, authorisation, consent or other approval required by an Environmental Law or a Social Law in connection with the construction or operation of the Project.

"Environmental or Social Claim" means any claim, proceeding, formal notice or investigation by any person in respect of the Environmental or Social Matters affecting the Project including any breach or alleged breach of any Environmental and Social Standard.

"EU Grant" has the meaning given to it in Recital (e).

"EU Grant Agreement" has the meaning given to it in Recital (e).

"EU Law" means the *acquis communautaire* of the European Union as expressed through the Treaties of the European Union, the regulations, directives, delegated acts, implementing acts, and the case law of the Court of Justice of the European Union.

"EUR" or **"euro"** means the lawful currency of the Member States of the European Union which adopt or have adopted it as their currency in accordance with the relevant provisions of the Treaty on European Union and the Treaty on the Functioning of the European Union.

"EURIBOR" has the meaning given to it in Schedule B.

"Event of Default" means any of the circumstances, events or occurrences specified in Article 10.1.

"External Debt Instrument" has the meaning given to it in Article 7.2.

"Feasibility Study" means a detailed feasibility study for the construction and equipping of the new Rwanda Biomedical Centre building, including at a minimum: concept design, cost-benefit analysis, a detailed risk assessment, the detailed design and technical documentation, including the construction tender document, Environmental Assessment Study or environmental impact assessment study as the case may be, site supervision and quality control of the construction. Final terms of reference for the Feasibility Study need to be agreed with the Bank.

"Final Availability Date" means 27 September 2024.



"Financing of Terrorism" means the provision or collection of funds, by any means, directly or indirectly, with the intention that they should be used or in the knowledge that they are to be used, in full or in part, in order to carry out any of the offences within the meaning of Articles 1 to 4 of the EU Council Framework Decision 2002/475/JHA of 13th June 2002 on combating terrorism.

"Floating Rate" means a fixed-spread floating annual interest rate, determined by the Bank for each successive Floating Rate Reference Period equal to EURIBOR plus the Spread. If the Floating Rate for any Floating Rate Reference Period is calculated to be below zero, it will be set at zero.

"Floating Rate Reference Period" means each period from one Payment Date to the next relevant Payment Date; the first Floating Rate Reference Period shall commence on the date of disbursement of the Tranche.

"GAAP" means generally accepted accounting principles in the Republic of Rwanda, including IFRS.

"Grant Agreement" has the meaning given to it in Recital (a).

"Guide to Procurement" means the guide to procurement published on the Bank's website², as amended from time to time, that informs the promoters of projects financed in whole or in part by the Bank of the arrangements to be made for procuring works, goods and services required for the Project.

"IFRS" means international accounting standards within the meaning of IAS Regulation 1606/2002 to the extent applicable to the relevant financial statements.

"Illegality Event" has the meaning given to it in Article 4.3.A(4).

"ILO" means the International Labour Organisation.

"ILO Standards" means any treaty, convention or covenant of the ILO signed and ratified or otherwise applicable and binding on the Republic of Rwanda, and the Core Labour Conventions (as defined in the ILO Declaration on Fundamental Principles and Rights at Work).

"Investment Facility" means the risk-bearing revolving fund set up under the Cotonou Agreement and financed by the European Development Fund to support investments by private and commercially run public entities in all economic sectors of ACP States.

"Investment Facility Guarantee" means the Guarantee signed between the Bank and the Investment Facility on 5 October 2018 in respect of loans made available by the Bank from its own resources for public sector projects in the ACP States.

"List of Authorised Signatories and Accounts" means a list, in form and substance satisfactory to the Bank, setting out:

- (a) the Authorised Signatories, accompanied by evidence of signing authority of the persons named on the list and specifying if they have individual or joint signing authority;
- (b) the specimen signatures of such persons;
- (c) the bank account(s) to which disbursements may be made under this Contract (specified by IBAN code if the country is included in the IBAN Registry published by SWIFT, or in the appropriate account format in line with the local banking practice), BIC/SWIFT code of the bank and the name of the bank account(s) beneficiary, together with evidence that such account(s) have been opened in the name of the beneficiary; and
- (d) the bank account(s) from which payments under this Contract will be made by the Borrower (specified by IBAN code if the country is included in the IBAN Registry published by SWIFT, or in the appropriate account format in line with the local banking practice), BIC/SWIFT code of the bank and the name of the bank account(s) beneficiary, together with evidence that such account(s) have been opened in the name of the beneficiary.

"Loan" means the aggregate of the amounts disbursed from time to time by the Bank under this Contract.

"Loan Outstanding" means the aggregate of the amounts disbursed from time to time by the Bank under this Contract that remains outstanding.

"Margin" means the component of the rate of interest quantified in Article 3.1.

² <https://www.eib.org/en/publications/guide-to-procurement>



"Market Disruption Event" means any of the following circumstances:

- (a) there are, in the reasonable opinion of the Bank, events or circumstances adversely affecting the Bank's access to its sources of funding; or
- (b) in the reasonable opinion of the Bank, funds are not available from the Bank's ordinary sources of funding in order to adequately fund a Tranche in the relevant currency and/or for the relevant maturity and/or in relation to the reimbursement profile of such Tranche; or
- (c) in relation to a Tranche in respect of which interest would be payable at Floating Rate:
 - (i) the cost to the Bank of obtaining funds from its sources of funding, as determined by the Bank, for a period equal to the Floating Rate Reference Period of such Tranche (i.e. in the money market) would be in excess of the applicable EURIBOR; or
 - (ii) the Bank determines that adequate and fair means do not exist for ascertaining the applicable EURIBOR for the relevant currency of such Tranche.

"Material Adverse Change" means any event or change of condition, which, in the opinion of the Bank:

- (a) materially impairs the ability of the Borrower to perform its obligations under this Contract or the Promoter to perform its obligations under the Project Agreement; or
- (b) materially impairs the financial condition or prospects of the Borrower or the Promoter.

"Maturity Date" means the last Repayment Date of a Tranche specified pursuant to Article 4.1(b)(iii).

"Money Laundering" means:

- (a) the conversion or transfer of property, knowing that such property is derived from criminal activity or from an act of participation in such activity, for the purpose of concealing or disguising the illicit origin of the property or of assisting any person who is involved in the commission of such activity to evade the legal consequences of his action;
- (b) the concealment or disguise of the true nature, source, location, disposition, movement, rights with respect to, or ownership of property, knowing that such property is derived from criminal activity or from an act of participation in such activity;
- (c) the acquisition, possession or use of property, knowing, at the time of receipt, that such property was derived from criminal activity or from an act of participation in such activity; or
- (d) participation in, association to commit, attempts to commit and aiding, abetting, facilitating and counselling the commission of any of the actions mentioned in the foregoing points.

"Non-EIB Financing" has the meaning given to it in Article 4.3.A(2).

"Non-EIB Financing Prepayment Event" has the meaning given to it in Article 4.3.A(2).

"Notified Tranche" means a Tranche in respect of which the Bank has issued a Disbursement Notice.

"Payment Account" means the bank account from which payments under this Contract will be made by the Borrower, as set out in the most recent List of Authorised Signatories and Accounts.

"Payment Date" means 15 June and 15 December each year until and including the Maturity Date, save that, in case any such date is not a Relevant Business Day, it means the following Relevant Business Day in that month, or, failing that, the nearest preceding Relevant Business Day, in all cases with corresponding adjustment to the interest due under Article 3.1.

"Prepayment Amount" means the amount of a Tranche to be prepaid by the Borrower in accordance with Article 4.2.A or Article 4.3.A, as applicable.

"Prepayment Date" means the date, as requested by the Borrower and agreed by the Bank or indicated by the Bank (as applicable) on which the Borrower shall effect prepayment of a Prepayment Amount.

"Prepayment Event" means any of the events described in Article 4.3.A.

"Prepayment Notice" means a written notice from the Bank to the Borrower in accordance with Article 4.2.C.

"Prepayment Request" means a written request from the Borrower to the Bank to prepay all or part of the Loan Outstanding, in accordance with Article 4.2.A.



“Prohibited Conduct” means any Financing of Terrorism, Money Laundering or Prohibited Practice.

“Prohibited Practice” means any:

- (a) Coercive Practice, meaning the impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of a party to influence improperly the actions of a party;
- (b) Collusive Practice, meaning an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party;
- (c) Corrupt Practice, meaning the offering, giving, receiving or soliciting, directly or indirectly, of anything of value by a party to influence improperly the actions of another party;
- (d) Fraudulent Practice, meaning any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party in order to obtain a financial (including, for the avoidance of taxation related) or other benefit or to avoid an obligation;
- (e) Obstructive Practice, meaning in relation to an investigation into a Coercive, Collusive, Corrupt or Fraudulent Practice in connection with the Loan or the Project, (i) deliberately destroying, falsifying, altering or concealing of evidence material to the investigation; and/or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation, or (ii) acts intending to materially impede the exercise of the contractual rights of audit or access to information; or
- (f) Tax Crime, meaning all offences, including tax crimes relating to direct taxes and indirect taxes and as defined in the national law of the Republic of Rwanda, which are punishable by deprivation of liberty or a detention order for a maximum of more than one year.

“Project” has the meaning given to it in Recital (a).

“Project Agreement” has the meaning given to it in Recital (h).

“Project Cost Reduction Event” has the meaning given to it in Article 4.3.A(1).

“Project Implementation Structure” means a structure of the Borrower and Promoter organization staffed by the Borrower and/or the Promoter with at least one dedicated procurement specialist, and in charge of the daily activities necessary to implement the Project.

“Promoter” means Rwanda Biomedical Centre, the central health implementation agency operating under the law n°013/2019 of 30 June 2019 governing Rwanda Biomedical Centre, having its registered office at KG 644 St, Kigali, Kimihurura, Kigali City, P.O. Box 7162, Rwanda.

“Redeployment Rate” means the fixed annual rate determined by the Bank, being a rate which the Bank would apply on the day of the indemnity calculation to a loan that has the same currency, the same terms for the payment of interest and the same repayment profile to the Maturity Date as the Tranche in respect of which a prepayment or cancellation is proposed or requested to be made. Such rate shall not be of negative value.

“Relevant Business Day” means a day on which the Trans-European Automated Real-time Gross Settlement Express Transfer payment system which utilises a single shared platform and which was launched on 19 November 2007 (TARGET2) is open for the settlement of payments in EUR.

“Relevant Person” means, with respect to the Borrower and the Promoter, any government officials, respective agents, officers or directors; or any of their employees or any other person acting on their behalf or under their control.

“Repayment Date” shall mean each of the Payment Dates specified for the repayment of the principal of a Tranche in the Disbursement Notice, in accordance with the criteria set out in Article 4.1.

“Requested Deferred Disbursement Date” has the meaning given to it in Article 1.5.A(1)(a)(ii).

“Sanctioned Person” means any individual or entity (for the avoidance of doubt, the term entity includes, but is not limited to, any government, group or terrorist organisation) who is a designated target of, or who is otherwise a subject of, Sanctions (including, without limitation, as a result of being owned or otherwise controlled, directly or indirectly, by any individual or entity, who is a designated target of, or who is otherwise a subject of, Sanctions).



"Sanctions" means the economic or financial sanctions laws, regulations, trade embargoes or other restrictive measures (including, in particular, but not limited to, measures in relation to the financing of terrorism) enacted, administered, implemented and/or enforced from time to time by any of the following:

- (a) the United Nations, and any agency or person which is duly appointed, empowered or authorised by the United Nations to enact, administer, implement and/or enforce such measures;
- (b) the European Union, and any agency or person which is duly appointed, empowered or authorised by the European Union to enact, administer, implement and/or enforce such measures; and
- (c) the United States Government, and any department, division, agency, or office thereof, including the Office of Foreign Asset Control (OFAC) of the United States Department of the Treasury, the United States Department of State and/or the United States Department of Commerce.

"Scheduled Disbursement Date" means the date on which a Tranche is scheduled to be disbursed in accordance with Article 1.2.C.

"Security" means any mortgage, pledge, lien, charge, assignment, hypothecation, or other security interest securing any obligation of any person or any other agreement or arrangement having a similar effect.

"Social Law" means each of:

- (a) any law, rule or regulation applicable in the Republic of Rwanda relating to Social Matters;
- (b) any ILO Standards;
- (c) any United Nations treaty, convention or covenant on human rights signed and ratified by or otherwise applicable and binding on the Republic of Rwanda.

"Social Matters" means all, or any of, the following:

- (a) labour and employment rights and conditions;
- (b) occupational health and safety;
- (c) protection and empowerment of rights and interests of indigenous peoples, ethnic minorities and vulnerable groups;
- (d) cultural heritage (tangible and intangible);
- (e) public health, safety and security;
- (f) involuntary physical resettlement and/or economic displacement and loss of livelihood of persons; and
- (g) public participation and stakeholder engagement.

"Spread" means one hundred twenty-seven basis points (1.27%). The Spread shall include the Margin.

"Tax" means any tax, levy, impost, duty or other charge or withholding of a similar nature (including any penalty or interest payable in connection with any failure to pay or any delay in paying any of the same).

"Technical Description" has the meaning given to it in Recital (a).

"Tranche" means each disbursement made or to be made under this Contract. In case no Disbursement Notice has been delivered, Tranche shall mean a Tranche as requested under Article 1.2.B.



ARTICLE 1

Credit and Disbursements

1.1 Amount of Credit

By this Contract the Bank establishes in favour of the Borrower, and the Borrower accepts, a credit in an amount of EUR 22,000,000 (twenty-two million euros) for the financing of the Project (the "Credit").

1.2 Disbursement procedure

1.2.A Tranches

- (a) The Bank shall disburse the Credit in up to 6 (six) Tranches.
- (b) The amount of the first Tranche, if such Tranche is intended to finance the Feasibility Study, shall be in a minimum amount of EUR 500,000 (five hundred thousand euros).
- (c) The amount of each Tranche, other than the Tranche mentioned in paragraph (b) above, shall be in a minimum amount of EUR 1,000,000 (one million euros) or (if less) the entire undrawn balance of the Credit.

1.2.B Disbursement Request

- (a) The Borrower may present to the Bank a Disbursement Request for the disbursement of a Tranche, such Disbursement Request to be received at the latest 15 (fifteen) days before the Final Availability Date. The Disbursement Request shall be in the form set out in Schedule C and shall specify:
 - (i) the amount of the Tranche in EUR;
 - (ii) the Spread;
 - (iii) the preferred disbursement date for the Tranche; such preferred disbursement date must be a Relevant Business Day falling at least 15 (fifteen) days after the date of the Disbursement Request and, in any event, on or before the Final Availability Date. It being understood that notwithstanding the Final Availability Date the Bank may set the disbursement date for the Tranche at a date falling up to 4 (four) calendar months from the date of the Disbursement Request;
 - (iv) the terms for repayment of principal for the Tranche in accordance with Article 4.1;
 - (v) the preferred first and last dates for repayment of principal for the Tranche; and
 - (vi) the Disbursement Account to which the disbursement of the Tranche should be made in accordance with Article 1.2.D.
- (b) Each Disbursement Request shall be signed by an Authorised Signatory with individual representation right or by two or more Authorised Signatories with joint representation right.
- (c) The Bank may rely on the information set out in the most recent List of Authorised Signatories and Accounts provided to the Bank by the Borrower. If a Disbursement Request is signed by a person defined as Authorised Signatory under the most recent List of Authorised Signatories and Accounts provided to the Bank by the Borrower, the Bank may assume that such person has the power to sign and deliver in the name and on behalf of the Borrower such Disbursement Request.
- (d) Subject to Article 1.2.C(b), each Disbursement Request is irrevocable.

1.2.C Disbursement Notice

- (a) Not less than 10 (ten) days before the proposed Scheduled Disbursement Date of a Tranche the Bank shall, if the Disbursement Request conforms to Article 1.2, deliver to the Borrower a Disbursement Notice which shall specify:



- (i) the amount of the Tranche in EUR
 - (ii) the Scheduled Disbursement Date;
 - (iii) the Payment Dates and the first interest Payment Date for the Tranche;
 - (iv) the terms for repayment of principal for the Tranche, in accordance with the provisions of Article 4.1;
 - (v) the Repayment Dates and the first and the last Repayment Date for the Tranche; and
 - (vi) the Spread applicable to the Tranche until the Maturity Date.
- (b) If one or more conditions specified in the Disbursement Notice received by the Borrower does not conform to the corresponding condition, if any, in the Disbursement Request, the Borrower may revoke its Disbursement Request by a written notice to be received by the Bank not later than 12h00 noon, Luxembourg time, on the next business day when the Bank is open for general business and thereupon the Disbursement Request and the Disbursement Notice shall be of no effect. If the Borrower has not revoked the Disbursement Request in writing and within the deadline indicated above, the Borrower shall be deemed to have accepted all conditions specified in the Disbursement Notice.

1.2.D Disbursement Account

Disbursement shall be made to the Disbursement Account specified in the relevant Disbursement Request, provided that such Disbursement Account is acceptable to the Bank.

Notwithstanding Article 5.2(e), the Borrower acknowledges that payments to a Disbursement Account notified by the Borrower shall constitute disbursements under this Contract as if they had been made to the Borrower's own bank account.

Only one Disbursement Account may be specified for each Tranche.

1.3 Currency of disbursement

The Bank shall disburse each Tranche in EUR.

1.4 Conditions of disbursement

1.4.A Condition precedent to the first Disbursement Request

The Bank shall have received from the Borrower in form and substance satisfactory to the Bank:

- (a) evidence that the execution of this Contract by the Borrower has been duly authorised and that the person or persons signing this Contract on behalf of the Borrower is/are duly authorised to do so together with the specimen signature of each such person or persons;
- (b) at least 2 (two) originals of this Contract duly executed by all Parties; and
- (c) the List of Authorised Signatories and Accounts,

prior to a presentation of a Disbursement Request by the Borrower. Any Disbursement Request made by the Borrower without the above documents having been received by the Bank and to its satisfaction shall be deemed not made.

1.4.B First Tranche

The disbursement of the first Tranche under Article 1.2 is conditional upon receipt by the Bank, in form and substance satisfactory to it, on or before the date falling 15 (fifteen) Business Days before the Scheduled Disbursement Date (and, in the case of deferment under Article 1.5, the Requested Deferred Disbursement Date or the Agreed Deferred Disbursement Date, respectively) for the proposed Tranche, of the following documents or evidence:



- (a) evidence that the Borrower and/or the Promoter have obtained all necessary Authorisations, required in connection with this Contract, the Project Agreement and the Project;
- (b) a certified copy of the executed Grant Agreement, the terms of which have been pre-approved by the Bank and which shall include provisions for the timeous transfer of disbursements under the Loan from the Borrower to the Promoter;
- (c) an original of the Project Agreement, duly executed by the Borrower and the Promoter, together with evidence that the execution of the Project Agreement by the Borrower and the Promoter has been duly authorised and that the person or persons signing the Project Agreement on behalf of the Borrower and Promoter is/are duly authorised to do so, together with the specimen signature of each such person or persons;
- (d) a legal opinion from the Attorney General on the due execution of this Contract by the Borrower and the authority and capacity of the Borrower to enter into this Contract and to execute its obligations thereunder;
- (e) evidence that all action necessary to exempt from taxation all payments of principal, interest and other sums due hereunder and to permit the payment of all such sums gross without deduction of tax at source have been taken;
- (f) evidence that any necessary exchange control consents have been obtained to permit receipt of disbursements hereunder, repayment of the same and payment of interest and all other amounts due hereunder; such consents must extend to the opening and maintenance of the accounts to which disbursements of the Credit is directed;
- (g) evidence that a Project Implementation Structure within the Borrower and/or the Promoter has been created and staffed to the satisfaction of the Bank including at least one dedicated procurement specialist;
- (h) approval by the Bank of an updated comprehensive procurement plan for the Project covering all contracts to be financed by the Bank; and
- (i) final version of the terms of reference and their corresponding timeline for the technical assistance component under the EU Grant Agreement agreed between the Bank and the Promoter.

1.4.C All Tranches

The disbursement of each Tranche under Article 1.2, including the first, is subject to the following conditions:

- (a) that the Bank has received, in form and substance satisfactory to it, on or before the date falling 15 (fifteen) Business Days before the Scheduled Disbursement Date (and, in the case of deferment under Article 1.5, the Requested Deferred Disbursement Date or the Agreed Deferred Disbursement Date, respectively) for the proposed Tranche, of the following documents or evidence:
 - (i) a certificate from the Borrower in the form of Schedule D signed by an authorised representative of the Borrower and dated no earlier than the date falling 30 (thirty) days before the Scheduled Disbursement Date (and, in the case of deferment under Article 1.5, the Requested Deferred Disbursement Date or the Agreed Deferred Disbursement Date, respectively);
 - (ii) a copy of any other authorisation or other document, opinion or assurance which the Bank has notified the Borrower is necessary or desirable in connection with the entry into and performance of, and the transactions contemplated by, this Contract or the legality, validity, binding effect or enforceability of the same;
 - (iii) if the Feasibility Study concludes that some Project components require a full Environmental Impact Assessment Study under the laws of Rwanda and if the Borrower intends to finance such Project components under the Tranche concerned, evidence of performance of such Environmental Impact Assessment Study in accordance with applicable requirements in Rwanda and with the European Union environmental impact assessment process requirements;



- (iv) evidence that the Promoter will, within 180 (one hundred eighty) days following the Disbursement Date concerned, pay the Eligible Expenditures in an amount equivalent to 80% (eighty per cent) of the amount of the Tranche concerned; and
 - (v) except for the first Tranche, evidence satisfactory to the Bank that 80% (eighty per cent) of the immediately preceding Tranche, and 100% (one hundred per cent) of all previous Tranches, have been fully and properly applied as set out in this Contract; and
 - (vi) if the EU Grant is confirmed and to the extent that such evidence has not already been delivered to the Bank in respect of a previous Disbursement, evidence that the EU Grant Agreement has been entered into by the Bank and the Borrower,
- (b) that on the Scheduled Disbursement Date (and, in the case of deferment under Article 1.5, on the Requested Deferred Disbursement Date or the Agreed Deferred Disbursement Date, respectively) for the proposed Tranche:
- (i) the representations and warranties which are repeated pursuant to Article 6.12 are correct in all respects; and
 - (ii) no event or circumstance which constitutes or would with the passage of time or giving of notice under this Contract constitute:
 - (1) an Event of Default; or
 - (2) a Prepayment Event,
 has occurred and is continuing unremedied or unwaived or would result from the disbursement of the proposed Tranche,
 - (iii) the Investment Facility Guarantee (or any instrument replacing it to the satisfaction of the Bank) is valid, of full force and effect and enforceable against the signatory parties and no event or circumstance has occurred which would, in the reasonable opinion of the Bank, adversely affect the validity, applicability or enforceability of the Investment Facility Guarantee or the Bank's right to demand payment under the Investment Facility Guarantee.

1.5 Deferment of disbursement

1.5.A Grounds for deferment

1.5.A(1) BORROWER'S REQUEST

- (a) The Borrower may send a written request to the Bank requesting the deferral of the disbursement of a Notified Tranche. The written request must be received by the Bank at least 15 (fifteen) Business Days before the Scheduled Disbursement Date of the Notified Tranche and specify:
 - (i) whether the Borrower would like to defer the disbursement in whole or in part, and if in part, the amount to be deferred; and
 - (ii) the date until which the Borrower would like to defer a disbursement of the above amount (the "**Requested Deferred Disbursement Date**"), which must be a date falling not later than:
 - (1) 6 (six) months from its Scheduled Disbursement Date;
 - (2) 30 (thirty) days prior to the first Repayment Date; and
 - (3) the Final Availability Date.
- (b) Upon receipt of such a written request, the Bank shall defer the disbursement of the relevant amount until the Requested Deferred Disbursement Date.

1.5.A(2) FAILURE TO SATISFY CONDITIONS TO DISBURSEMENT

- (a) The disbursement of a Notified Tranche shall be deferred if any condition for disbursement of such Notified Tranche referred to in Article 1.4 is not fulfilled both:



- (i) at the date specified for fulfilment of such condition in Article 1.4; and
 - (ii) at its Scheduled Disbursement Date (or, where the Scheduled Disbursement Date has been deferred previously, the date expected for disbursement).
- (b) The Bank and the Borrower shall agree the date until which the disbursement of such Notified Tranche shall be deferred (the "**Agreed Deferred Disbursement Date**"), which must be a date falling:
- (i) not earlier than 15 (fifteen) Business Days following the fulfilment of all conditions of disbursement; and
 - (ii) not later than the Final Availability Date.
- (c) Without prejudice to the Bank's right to suspend and/or cancel the undisbursed portion of the Credit in whole or in part pursuant to Article 1.6.B(a), the Bank shall defer disbursement of such Notified Tranche until the Agreed Deferred Disbursement Date.

1.5.B Cancellation of a disbursement deferred by 6 (six) months

If a disbursement has been deferred by more than 6 (six) months in aggregate pursuant to Article 1.5.A, the Bank may notify the Borrower in writing that such disbursement shall be cancelled and such cancellation shall take effect on the date of such written notification. The amount of the disbursement which is cancelled by the Bank pursuant to this Article 1.5.B shall remain available for disbursement under Article 1.2.

1.6 Cancellation and suspension

1.6.A Borrower's right to cancel

- (a) The Borrower may send a written notice to the Bank requesting a cancellation of the undisbursed Credit or a portion thereof.
- (b) In its written notice, the Borrower:
 - (i) must specify whether the Credit shall be cancelled in whole or in part and, if in part, the amount of the Credit to be cancelled; and
 - (ii) must not request any cancellation of:
 - (1) a Notified Tranche which has a Scheduled Disbursement Date falling within 15 (fifteen) Business Days of the date of such written notice; or
 - (2) a Tranche in respect of which a Disbursement Request has been submitted but no Disbursement Notice has been issued by the Bank.
- (c) Upon receipt of such written notice, the Bank shall cancel the requested portion of the Credit with immediate effect.

1.6.B Bank's right to suspend and cancel

- (a) At any time upon the occurrence of the following events, the Bank may notify the Borrower in writing that the undisbursed portion of the Credit shall be suspended and/or (except upon the occurrence of a Market Disruption Event) cancelled in whole or in part:
 - (i) a Prepayment Event;
 - (ii) an Event of Default;
 - (iii) an event or circumstance which would with the passage of time or giving of notice under this Contract constitute a Prepayment Event or an Event of Default;
 - (iv) a Market Disruption Event provided the Bank has not issued a Disbursement Notice;
 - (v) an event or circumstance has arisen which would, in the reasonable opinion of the Bank, have an adverse effect on the validity, applicability or enforceability of the Investment Facility Guarantee or the right of the Bank to make a claim for payment under the Investment Facility Guarantee;



- (vi) if the Republic of Rwanda is no longer an eligible country for operations under the Cotonou Agreement;
 - (vii) if, acting reasonably, it is not satisfied that the warranties and undertakings given by the Borrower in Article 6 and Article 8 have been complied with.
- (b) On the date of such written notification from the Bank the relevant portion of the Credit shall be suspended and/or cancelled with immediate effect. Any suspension shall continue until the Bank ends the suspension or cancels the suspended amount.

1.6.C Indemnity for cancellation of a Tranche

If the Bank cancels any Notified Tranche upon the occurrence of an Event of Default, the Borrower shall indemnify the Bank in accordance with Article 10.3.

1.7 Cancellation after expiry of the Credit

On the day following the Final Availability Date, unless otherwise specifically notified in writing by the Bank to the Borrower, any part of the Credit in respect of which no Disbursement Request has been made in accordance with Article 1.2.B shall be automatically cancelled, without any further notice from the Bank to the Borrower and without any liability arising on the part of either Party.

1.8 Sums due under Articles 1.5 and 1.6

Sums due under Articles 1.5 and 1.6 shall be payable:

- (a) in EUR; and
- (b) within 15 (fifteen) days of the Borrower's receipt of the Bank's demand or within any longer period specified in the Bank's demand.

ARTICLE 2

The Loan

2.1 Amount of Loan

The Loan shall comprise the aggregate amount of Tranches disbursed by the Bank under the Credit, as confirmed by the Bank pursuant to Article 2.3.

2.2 Currency of payments

The Borrower shall pay interest, principal and other charges payable in respect of each Tranche in EUR.

Other payments, if any, shall be made in the currency specified by the Bank having regard to the currency of the expenditure to be reimbursed by means of that payment.

2.3 Confirmation by the Bank

The Bank shall deliver to the Borrower the amortisation table referred to in Article 4.1, if any, showing the Disbursement Date, the currency, the amount disbursed, the repayment terms and the interest rate for each Tranche, not later than 10 (ten) calendar days after the Scheduled Disbursement Date for such Tranche.



ARTICLE 3

Interest

3.1 Rate of interest

For the purposes of this Contract “Margin” means 50 (fifty) basis points (0.5%).

The Borrower shall pay interest on the outstanding balance of each Tranche at the Floating Rate semi-annually in arrear on the relevant Payment Dates, as specified in the Disbursement Notice commencing on the first such Payment Date following the Disbursement Date of the Tranche. If the period from the Disbursement Date to the first Payment Date is 15 (fifteen) days or less then the payment of interest accrued during such period shall be postponed to the following Payment Date.

The Bank shall notify the Borrower of the Floating Rate within 10 (ten) days following the commencement of each Floating Rate Reference Period.

If pursuant to Articles 1.5 and 1.6 disbursement of any Tranche takes place after the Scheduled Disbursement Date, the EURIBOR applicable to the first Floating Rate Reference Period shall apply as though the disbursement had been made on the Scheduled Disbursement Date.

Interest shall be calculated in respect of each Floating Rate Reference Period on the basis of Article 5.1(b).

3.2 Interest on overdue sums

Without prejudice to Article 10 and by way of exception to Article 3.1, if the Borrower fails to pay any amount payable by it under this Contract on its due date, interest shall accrue on any overdue amount payable under the terms of this Contract from the due date to the date of actual payment at an annual rate equal to:

- (a) for overdue sums related to Tranches, the applicable Floating Rate plus 2% (200 basis points); or
- (b) for overdue sums other than under (a) above, EURIBOR plus 2% (200 basis points),

and shall be payable in accordance with the demand of the Bank. For the purpose of determining the EURIBOR in relation to this Article 3.2, the relevant periods within the meaning of Schedule B shall be successive periods of one (1) month commencing on the due date. Any unpaid but due interest may be capitalised in conformity with article 1154 of the Luxembourg Civil Code. For the avoidance of doubt, capitalisation of interest shall occur only for interest due but unpaid for a period of more than one year. The Borrower hereby agrees in advance to have the unpaid interest due for a period of more than one year compounded and that as of the capitalisation, such unpaid interest will in turn produce interest at the interest rate set out in this Article 3.2.

If the overdue sum is in a currency other than the currency of the Loan, the following rate per annum shall apply, namely the relevant interbank rate that is generally retained by the Bank for transactions in that currency plus 2% (200 basis points), calculated in accordance with the market practice for such rate.

3.3 Market Disruption Event

- (a) If at any time:
 - (i) from the date of signature of this Contract; and
 - (ii) until the date falling 30 (thirty) calendar days prior to the Scheduled Disbursement Date; or

a Market Disruption Event occurs, the Bank may notify the Borrower that this Article 3.3 has come into effect.



- (b) The rate of interest applicable to such Notified Tranche until the Maturity Date shall be the percentage rate per annum which is the sum of the Margin and the rate (expressed as a percentage rate per annum) which is determined by the Bank to be the all-inclusive cost to the Bank for the funding of the relevant Tranche based upon the then applicable internally generated Bank reference rate or an alternative rate determination method reasonably determined by the Bank.
- (c) The Borrower shall have the right to refuse in writing such disbursement within the deadline specified in the notice and shall bear charges incurred as a result, if any, in which case the Bank shall not effect the disbursement and the corresponding portion of the Credit shall remain available for disbursement under Article 1.2. If the Borrower does not refuse the disbursement in time, the Parties agree that the disbursement in EUR and the conditions thereof shall be fully binding for all Parties. The Spread as stated in this Contract shall no longer be applicable.

ARTICLE 4

Repayment

4.1 Normal repayment

- (a) The Borrower shall repay each Tranche by instalments on the Repayment Dates specified in the relevant Disbursement Notice in accordance with the terms of the amortisation table delivered pursuant to Article 2.3.
- (b) Each amortisation table shall be drawn up on the basis that:
 - (i) repayment shall be made by equal semi-annual instalments of principal
 - (ii) the first Repayment Date of each Tranche shall fall not earlier than 30 (thirty) days from the Scheduled Disbursement Date and not later than the Repayment Date immediately following the 5th (fifth) anniversary of the Scheduled Disbursement Date of the Tranche; and
 - (iii) the last Repayment Date of each Tranche shall fall not earlier than 4 (four) years and not later than 20 (twenty) years from the Scheduled Disbursement Date.

4.2 Voluntary prepayment

4.2.A Prepayment option

Subject to Articles 4.2.B, 4.2.C and 4.4, the Borrower may prepay all or part of any Tranche, together with accrued interest and indemnities if any, upon giving a Prepayment Request with at least 30 (thirty) calendar days' prior notice specifying:

- (a) the Prepayment Amount;
- (b) the Prepayment Date, which shall be a Payment Date;
- (c) if applicable, the choice of application method of the Prepayment Amount in line with Article 5.5.C(a); and
- (d) the Contract Number.

The Prepayment Request shall be irrevocable.

4.2.B Prepayment indemnity

The Borrower may prepay a Tranche without indemnity.



4.2.C Prepayment mechanics

Upon presentation by the Borrower to the Bank of a Prepayment Request, the Bank shall issue a Prepayment Notice to the Borrower, not later than 15 (fifteen) days prior to the Prepayment Date. The Prepayment Notice shall specify the Prepayment Amount, the accrued interest due thereon, the method of application of the Prepayment Amount and the deadline by which the Borrower may accept the Prepayment Notice.

If the Borrower accepts the Prepayment Notice no later than by the deadline (if any) specified in the Prepayment Notice, the Borrower shall effect the prepayment. In any other case, the Borrower may not effect the prepayment.

The Borrower shall accompany the payment of the Prepayment Amount by the payment of accrued interest and the fee under Article 4.2.D, if any.

4.2.D Administrative Fee

If the Borrower prepays a Tranche on a date other than a relevant Payment Date, or if the Bank exceptionally accepts, solely upon the Bank's discretion, a Prepayment Request with prior notice of less than 30 (thirty) calendar days, the Borrower shall pay to the Bank an administrative fee in such amount as the Bank shall notify to the Borrower

4.3 Compulsory prepayment and cancellation

4.3.A Prepayment Events

4.3.A(1) PROJECT COST REDUCTION EVENT

- (a) The Borrower shall promptly inform the Bank if a Project Cost Reduction Event has occurred or is likely to occur. At any time after the occurrence of a Project Cost Reduction Event the Bank may, by notice to the Borrower, cancel the undisbursed portion of the Credit and/or demand prepayment of the Loan Outstanding up to the amount by which the Credit exceeds the limit referred to in paragraph (c) below together with accrued interest and all other amounts accrued and outstanding under this Contract in relation to the proportion of the Loan Outstanding to be prepaid.
- (b) The Borrower shall effect payment of the amount demanded on the date specified by the Bank, such date falling not less than 30 (thirty) days from the date of the demand.
- (c) For the purpose of this Article, "**Project Cost Reduction Event**" means that the total cost of the Project falls below the figure stated in Recital (b) so that the amount of the Credit exceeds 90% (ninety per cent) of such total cost of the Project.

4.3.A(2) NON-EIB FINANCING PREPAYMENT EVENT

- (a) The Borrower shall promptly inform the Bank if a Non-EIB Financing Prepayment Event has occurred or is likely to occur. At any time after the occurrence of a Non-EIB Financing Prepayment Event the Bank may, by notice to the Borrower, cancel the undisbursed portion of the Credit and demand prepayment of the Loan Outstanding, together with accrued interest and all other amounts accrued and outstanding under this Contract in relation to the proportion of the Loan Outstanding to be prepaid.
- (b) The proportion of the Credit that the Bank may cancel and the proportion of the Loan Outstanding that the Bank may require to be prepaid shall be the same as the proportion that the prepaid amount of the Non-EIB Financing bears to the aggregate outstanding amount of all Non-EIB Financing.
- (c) The Borrower shall effect payment of the amount demanded on the date specified by the Bank, such date being a date falling not less than 30 (thirty) days from the date of the demand.
- (d) Paragraph (a) does not apply to any voluntary prepayment (or repurchase or cancellation, as the case may be) of a Non-EIB Financing:
 - (i) made with a prior written consent of the Bank;
 - (ii) made within a revolving credit facility; or



- (iii) made out of the proceeds of any financial indebtedness having a term at least equal to the unexpired term of such Non-EIB Financing prepaid.
- (e) For the purposes of this Article:
 - (i) **"Non-EIB Financing Prepayment Event"** means any case where the Borrower, voluntarily prepays (for the avoidance of doubt, such prepayment shall include a voluntary repurchase or cancellation of any creditor's commitment, as the case may be) a part or the whole of any Non-EIB Financing; and
 - (ii) **"Non-EIB Financing"** means any financial indebtedness (save for the Loan and any other direct financial indebtedness from the Bank to the Borrower), or any other obligation for the payment or repayment of money originally made available to the Borrower for a term of more than 3 (three) years.

4.3.A(3) CHANGE OF LAW EVENT

The Borrower shall promptly inform the Bank if a Change-of-Law Event has occurred or is likely to occur. In such case, or if the Bank has reasonable cause to believe that a Change-of-Law Event has occurred or is about to occur, the Bank may request that the Borrower consult with it. Such consultation shall take place within 30 (thirty) days from the date of the Bank's request. If, after the lapse of 30 (thirty) days from the date of such request for consultation the Bank is of the opinion that:

- (a) such Change-of-Law Event would materially impair the Borrower's ability to perform its obligations under this Contract or the Promoter's ability to perform its obligations under the Project Agreement, and
- (b) the effects of such Change-of-Law Event cannot be mitigated to its satisfaction,

the Bank may, by notice to the Borrower, cancel the undisbursed portion of the Credit and/or demand prepayment of the Loan Outstanding, together with accrued interest and all other amounts accrued and outstanding under this Contract.

The Borrower shall effect payment of the amount demanded on the date specified by the Bank, such date being a date falling not less than 30 (thirty) days from the date of the demand.

For the purposes of this Article **"Change-of-Law Event"** means the enactment, promulgation, execution or ratification of or any change in or amendment to any law, rule or regulation (or in the application or official interpretation of any law, rule or regulation) that occurs after the date of this Contract and which could impair the Borrower's ability to perform its obligations under this Contract or the Promoter's ability to perform its obligations under the Project Agreement.

4.3.A(4) ILLEGALITY EVENT

- (a) Upon becoming aware of an Illegality Event:
 - (i) the Bank shall promptly notify the Borrower, and
 - (ii) the Bank may immediately (1) suspend or cancel the undisbursed portion of the Credit, and/or (2) demand prepayment of the Loan Outstanding, together with accrued interest and all other amounts accrued and outstanding under this Contract on the date indicated by the Bank in its notice to the Borrower.
- (b) For the purposes of this Article, **"Illegality Event"** means that:
 - (i) it becomes unlawful in any applicable jurisdiction, or if it becomes contrary to any Sanctions, for the Bank to perform any of its obligations as contemplated in this Contract or fund or maintain the Loan;
 - (ii) the Cotonou Agreement is or is likely to be:
 - (1) repudiated by the Borrower or not binding on the Borrower in any respect; or
 - (2) not effective in accordance with its terms or is alleged by the Borrower to be ineffective in accordance with its terms,



- (iii) the Investment Facility Guarantee is or is likely to be:
 - (1) no longer valid or in full force and effect; or
 - (2) not effective in accordance with its terms.

4.3.A(5) BREACH OF THE PROJECT AGREEMENT

In the event that the Promoter is in breach of any provision of the Project Agreement, the Bank may by notice to the Borrower require the Borrower to procure that such breach is remedied within 30 (thirty) days from the date of the Bank's notice failing which the Bank may cancel the undisbursed portion of the Credit and/or demand prepayment of the Loan Outstanding. The Borrower shall effect payment of the amount demanded on the date specified by the Bank, such date being a date falling not less than 30 (thirty) days from the date of the demand.

4.3.A(6) BREACH OF THE GRANT AGREEMENT

In the event that the Borrower or the Promoter is in breach of any provision of the Grant Agreement, the Bank may by notice to the Borrower require the Borrower to remedy the breach or to procure that such breach is remedied by the Promoter as appropriate, within 30 (thirty) days from the date of the Bank's notice failing which the Bank may cancel the undisbursed portion of the Credit and/or demand prepayment of the Loan Outstanding. The Borrower shall effect payment of the amount demanded on the date specified by the Bank, such date being a date falling not less than 30 (thirty) days from the date of the demand.

4.3.A(7) BREACH OF THE EU GRANT AGREEMENT

if the EU Grant is confirmed, in the event that the Borrower or the Promoter is in breach of any provision of the EU Grant Agreement, the Bank may by notice to the Borrower require the Borrower to remedy the breach or to procure that such breach is remedied by the Promoter as appropriate, within 30 (thirty) days from the date of the Bank's notice failing which the Bank may cancel the undisbursed portion of the Credit and/or demand prepayment of the Loan Outstanding. The Borrower shall effect payment of the amount demanded on the date specified by the Bank, such date being a date falling not less than 30 (thirty) days from the date of the demand.

4.3.B Prepayment mechanics

Any sum demanded by the Bank pursuant to Article 4.3.A, together with any interest or other amounts accrued or outstanding under this Contract including, without limitation, any indemnity due under Article 4.3.C, shall be paid on the Prepayment Date indicated by the Bank in its notice of demand.

4.3.C Prepayment indemnity

The Borrower may prepay the Tranches without any indemnity.

4.4 General

4.4.A No prejudice to Article 10

This Article 4 shall not prejudice Article 10.

4.4.B No reborrowing

A repaid or prepaid amount may not be reborrowed.



ARTICLE 5

Payments

5.1 Day count convention

Any amount due by way of interest, indemnity from the Borrower under this Contract, and calculated in respect of a fraction of a year, shall be determined on the basis of a year of 360 (three hundred and sixty) days and the number of days elapsed.

5.2 Time and place of payment

- (a) Unless otherwise specified in this Contract or in the Bank's demand, all sums other than sums of interest, indemnity and principal are payable within 15 (fifteen) days of the Borrower's receipt of the Bank's demand.
- (b) Each sum payable by the Borrower under this Contract shall be paid to the relevant account notified by the Bank to the Borrower. The Bank shall notify the account not less than 15 (fifteen) days before the due date for the first payment by the Borrower and shall notify any change of account not less than 15 (fifteen) days before the date of the first payment to which the change applies. This period of notice does not apply in the case of payment under Article 10.
- (c) The Borrower shall indicate the Contract Number in the payment details for each payment made hereunder.
- (d) A sum due from the Borrower shall be deemed paid when the Bank receives it.
- (e) Any disbursements by and payments to the Bank under this Contract shall be made using the Disbursement Account (for disbursements by the Bank) and the Payment Account (for payments to the Bank).

5.3 No set-off by the Borrower

All payments to be made by the Borrower under this Contract shall be calculated and be made without (and free and clear of any deduction for) set-off or counterclaim.

5.4 Disruption to Payment Systems

If either the Bank determines (in its discretion) that a Disruption Event has occurred or the Bank is notified by the Borrower that a Disruption Event has occurred:

- (a) the Bank may, and shall if requested to do so by the Borrower, consult with the Borrower with a view to agreeing with the Borrower such changes to the operation or administration of this Contract as the Bank may deem necessary in the circumstances;
- (b) the Bank shall not be obliged to consult with the Borrower in relation to any changes mentioned in paragraph (a) if, in its opinion, it is not practicable to do so in the circumstances and, in any event, shall have no obligation to agree to such changes; and
- (c) the Bank shall not be liable for any damages, costs or losses whatsoever arising as a result of a Disruption Event or for taking or not taking any action pursuant to or in connection with this Article 5.4.

5.5 Application of sums received

5.5.A General

Sums received from the Borrower shall only discharge its payment obligations if received in accordance with the terms of this Contract.



5.5.B Partial payments

If the Bank receives a payment that is insufficient to discharge all the amounts then due and payable by the Borrower under this Contract, the Bank shall apply that payment, in the order set out below, in or towards:

- (a) *pro rata* to each of any unpaid fees, costs, indemnities and expenses due under this Contract;
- (b) any accrued interest due but unpaid under this Contract;
- (c) any principal due but unpaid under this Contract; and
- (d) any other sum due but unpaid under this Contract.

5.5.C Allocation of sums related to Tranches

- (a) In case of:
 - (i) a partial voluntary prepayment of a Tranche that is subject to a repayment in several instalments, the Prepayment Amount shall be applied *pro rata* to each outstanding instalment, or, at the request of the Borrower, in inverse order of maturity; or
 - (ii) a partial compulsory prepayment of a Tranche that is subject to a repayment in several instalments, the Prepayment Amount shall be applied in reduction of the outstanding instalments in inverse order of maturity.
- (b) Sums received by the Bank following a demand under Article 10.1 and applied to a Tranche, shall reduce the outstanding instalments in inverse order of maturity. The Bank may apply sums received between Tranches at its discretion.
- (c) In case of receipt of sums which cannot be identified as applicable to a specific Tranche, and on which there is no agreement between the Bank and the Borrower on their application, the Bank may apply these between Tranches at its discretion.

ARTICLE 6

Borrower undertakings and representations

The undertakings in this Article 6 remain in force from the date of this Contract for so long as any amount is outstanding under this Contract or the Credit is in force.

A. PROJECT UNDERTAKINGS

6.1 **Use of Loan and availability of other funds**

The Borrower shall immediately transfer all amounts disbursed hereunder to the Promoter under the Grant Agreement and shall ensure that the Promoter will:

- (a) use all amounts borrowed by the Borrower under the Loan for the execution of the Project and according to the relevant national or regional emergency response and pandemic preparedness plan;
- (b) use all amounts borrowed by the Borrower under this Contract to cover expenses not covered by other financing institutions in the form of loans or grants.

The Borrower shall ensure that it has available to it the other funds listed in Recital (b) and that such funds are expended, to the extent required, on the financing of the Project.

The Borrower shall mobilise technical assistance funds from donors, or ultimately from the Loan, to support the implementation of the Project, including setting up the Project Implementation Structure with at least one dedicated procurement specialist, and in charge of the daily activities necessary to implement the Project.



6.2 **Completion of Project**

The Borrower shall, and shall ensure that the Promoter will, carry out the Project in accordance with the Technical Description as may be modified from time to time with the approval of the Bank, and complete it by the final date specified therein.

6.3 **Increased cost of Project**

If the total cost of the Project exceeds the estimated figure set out in Recital (b), the Borrower and/or the Promoter shall obtain the finance to fund the excess cost without recourse to the Bank, so as to enable the Project to be completed in accordance with the Technical Description. The plans for funding the excess cost shall be communicated to the Bank without delay.

6.4 **Procurement procedure**

The Borrower undertakes to, and shall ensure that the Promoter will:

- (a) purchase equipment, secure services and order works for the Project by procurement procedures which, to the satisfaction of the Bank, either comply with:
 - (i) the policy and standards as described in the Bank's Guide to Procurement; or
 - (ii) in case of COVID 19 specific sub-components only and provided that:
 - (1) an agreement has been entered into between the Borrower and the relevant Entity (as defined below); and
 - (2) a project implementation agreement (or similar instrument) has been entered into between the Bank and such Entity (as defined below),
 the relevant Entity's policy and standards (for the avoidance of doubt, any fees payable to the relevant Entity for the services provided with respect to the COVID 19 specific sub-components shall be considered as eligible cost under such sub-component).

For the purposes of this paragraph (a), "Entity" means the UNOPS, UNDP or any other United Nations Agency or similar, acceptable to the Bank;
- (b) ensure that no local content or domestic preference requirements not aligned with the Bank's Guide to Procurement will be included in the procurement of contracts to be financed by the Bank;
- (c) include in the tender documents for all contracts to be financed by the Bank in relation to the Project adequate information regarding the applicable review procedures for remedies available to the Project;
- (d) ensure that the EIB Covenant of Integrity and the EIB Social and Environmental Covenant are included in all the contracts proposed to be financed by the Bank;
- (e) retain and make available to the Bank and/or its auditors and/or authorised third parties all the documentation and relevant information regarding the procurement of contracts financed by the Bank;
- (f) consult with the Bank regarding any amendment to the contracts financed by the Bank and seek the Bank's non-objection prior to entering into any material amendments to contracts financed by the Bank;
- (g) ensure that all contracts under the Project to be procured after the date of signature of this Contract (in accordance with the procurement policies and standards, under (a) above) provide for:
 - (i) the requirement that the relevant contractor promptly informs the Bank of a genuine allegation, complaint or information with regard to Prohibited Conducts related to the Project;
 - (ii) the requirement that the relevant contractor keeps books and records of all financial transactions and expenditures in connection with the Project; and



- (iii) the Bank's right, in relation to an alleged Prohibited Conduct, to review the books and records of the relevant contractor in relation to the Project and to take copies of documents to the extent permitted by law,

6.5 **Continuing Project undertakings**

The Borrower shall, and shall ensure that the Promoter shall:

- (a) **Maintenance:** maintain, repair, overhaul and renew all property forming part of the Project as required to keep it in good working order;
- (b) **Project assets:** unless the Bank shall have given its prior consent in writing retain title to and possession of substantially all the assets comprising the Project or, as appropriate, replace and renew such assets and maintain the Project in substantially continuous operation in accordance with its original purpose; the Bank may withhold its consent only where the proposed action would prejudice the Bank's interests as lender to the Borrower or would render the Project ineligible for financing by the Bank under its Statute or under article 309 of the Treaty on the Functioning of the European Union;
- (c) **Insurance:** insure all works and property forming part of the Project with first class insurance companies in accordance with the most comprehensive relevant industry practice;
- (d) **Rights and Permits:** maintain in force all rights of way or use and all Authorisations necessary for the execution and operation of the Project;
- (e) **Environment and Social:**
 - (i) implement and operate the Project in compliance with the Environmental and Social Standards;
 - (ii) obtain, maintain and comply with requisite Environmental or Social Approvals for the Project;
 - (iii) ensure that the EIB Social and Environmental Covenant is included in all the contracts proposed to be financed by the Bank;
 - (iv) include into the Feasibility Study the assessment of the possibility to certify the facility through the (IFC) EDGE green building certification system; and
 - (v) perform as part of the Environmental Impact Assessment Study included into the planned Feasibility Study an analysis of the environmental impact assessment requirements in accordance with Rwanda national legislation.

B. GENERAL UNDERTAKINGS

6.6 **Compliance with laws**

The Borrower shall comply and shall ensure the Promoter complies in all respects with all laws and regulations to which they or the Project are(is) subject.

6.7 **Change in business**

The Borrower shall, and shall ensure that the Promoter shall, procure that no substantial change is made to the core business of the Promoter as a whole from that carried on at the date of this Contract.

6.8 **Books and records**

The Borrower shall:

- (a) ensure that it has, and ensure that the Promoter has, kept and will continue to keep proper books and records of account, in which full and correct entries shall be made of all financial transactions, assets and business of the Borrower and the Promoter, including expenditures, in connection with the Project, in accordance with GAAP as in effect from time to time;



- (b) ensure to, and ensure that the Promoter will, keep records of contracts financed with the proceeds of the Loan (including a copy of the contract(s) and material documents relating to the procurement) for at least 6 (six) years from full and final performance of such contracts.

6.9 Integrity

(a) **Prohibited Conduct:**

- (i) The Borrower shall not engage in (and shall not authorise or permit any person acting on its behalf to engage in) and shall procure that the Promoter does not engage in any Prohibited Conduct in connection with the Project, any tendering procedure for the Project, or any transaction contemplated by this Contract, the Grant Agreement, the EU Grant Agreement (if confirmed) and the Project Agreement;
- (ii) The Borrower undertakes to take such action as the Bank shall reasonably request to investigate or terminate any alleged or suspected occurrence of any Prohibited Conduct in connection with the Promoter and/or the Project; and
- (iii) The Borrower undertakes to ensure that contracts financed by this Loan include the necessary provisions to enable the Borrower to investigate or terminate any alleged or suspected occurrence of any Prohibited Conduct in connection with the Promoter and/or the Project.

(b) **Sanctions:** The Borrower shall not, and shall procure that the Promoter shall not:

- (i) enter into a business relationship with, and/or make any funds and/or economic resources available to, or for the benefit of, any Sanctioned Person;
- (ii) use all or part of the proceeds of the Loan or lend, contribute or otherwise make available such proceeds to any person in any manner that would result in a breach by itself and/or by the Bank of any Sanctions; or
- (iii) fund all or part of any payment under this Contract out of proceeds derived from activities or businesses with a Sanctioned Person, a person in breach of the Sanctions or in any manner that would result in a breach by itself and/or by the Bank of any Sanctions.

It is acknowledged and agreed that the undertakings set out in this Article 6.9(b) are only sought by and given to the Bank to the extent that to do so would be permissible pursuant to any applicable anti-boycott rule of the EU such as Regulation (EC) 2271/96.

(c) **Borrower and Promoter's government officials:** The Borrower undertakes to take within a reasonable timeframe appropriate measures in respect of any of its government officials, including Promoter's government officials, who:

- (i) becomes a Sanctioned Person; or
- (ii) is the subject of a final and irrevocable court ruling in connection with Prohibited Conduct perpetrated in the course of the exercise of their professional duties,

in order to ensure that such government official is suspended, dismissed or in any case excluded from any of the Borrower's and/or Promoter's activity in relation to the Loan, the EU Grant (if confirmed) and the Project.

(d) **Appropriate measures:** The Borrower undertakes to take, within a reasonable timeframe, appropriate measures in respect of any agent of the Borrower or the Promoter, and/or any person acting on their behalf, who is the subject of a court ruling in connection with any investigation involving the Borrower or the Promoter or/and Prohibited Conduct perpetrated in the course of the exercise of his/her/their professional duties in order to ensure that such member is excluded from any Borrower and/or Promoter activity in relation to the Loan and/or the Project.



- (e) **Contracts:** In relation to the award of any contract for the provision of goods, equipments, services and/or works related to the Project, the Borrower shall ensure that any bidder whose beneficial owners are close associates or family members to any Borrower or Promoter's government officials or senior officer be identified and that adequate measures be adopted to address potential conflicts of interest prior to the award of such contracts.

6.10 Grant Agreement:

- (a) The Borrower undertakes that it shall enter into the Grant Agreement with the Promoter, which shall, without limitation:
 - (i) specify that the proceeds of the loan from the Borrower to the Promoter shall be used solely for the financing of the Project in accordance with the terms of this Agreement and the Project Agreement;
 - (ii) specify financial terms and conditions satisfactory to the Bank.
- (b) The Borrower undertakes not to abrogate, revoke or materially vary, amend or waive the Grant Agreement or any terms thereof, save with the prior written agreement of the Bank.
- (c) The Borrower undertakes to inform the Bank as soon as it becomes aware of any default by the Promoter under the Grant Agreement, and to inform the Bank of any action it proposes to take in relation thereto.

6.11 Project Agreement

The Borrower shall procure that the Promoter complies, at all times, with all terms and conditions under the Project Agreement.

6.12 General Representations and Warranties

The Borrower represents and warrants to the Bank that:

- (a) the Promoter is duly established and validly existing as a central health implementation agency operating under the law n°013/2019 of 30 June 2019 governing Rwanda Biomedical Centre, and it has power to carry on its business as it is now being conducted and to own its property and other assets;
- (b) it has the power to execute, deliver and perform its obligations under this Contract and all necessary action has been taken to authorise the execution, delivery and performance of the same by it;
- (c) this Contract constitutes its legally valid, binding and enforceable obligations;
- (d) the execution and delivery of, the performance of its obligations under and compliance with the provisions of this Contract do not and will not contravene or conflict with:
 - (i) any applicable law, statute, rule or regulation, or any judgement, decree or permit to which it is subject;
 - (ii) any agreement or other instrument binding upon it which might reasonably be expected to have a material adverse effect on its ability to perform its obligations under this Contract;
- (e) the latest available consolidated audited accounts of the Promoter have been prepared on a basis consistent with previous years and have been approved by its auditors as representing a true and fair view of the results of its operations for that year and accurately disclose or reserve against all the liabilities (actual or contingent) of the Promoter;
- (f) there has been no Material Adverse Change since 23 March 2021;
- (g) no event or circumstance which constitutes an Event of Default has occurred and is continuing unremedied or unwaived;



- (h) no litigation, arbitration, administrative proceedings or investigation is current or to its knowledge is threatened or pending before any court, arbitral body or agency which has resulted or if adversely determined is reasonably likely to result in a Material Adverse Change, nor is there subsisting against it or any of its subsidiaries any unsatisfied judgement or award;
- (i) it has obtained all necessary Authorisations in connection with this Contract and in order to lawfully comply with its obligations hereunder, and the Project and all such Authorisations are in full force and effect and admissible in evidence;
- (j) its payment obligations under this Contract rank not less than *pari passu* in right of payment with all other present and future unsecured and unsubordinated obligations under any of its debt instruments except for obligations mandatorily preferred by law applying to companies generally;
- (k) it is in compliance with Article 6.5(e) and to the best of its knowledge and belief (having made due and careful enquiry) no Environmental or Social Claim has been commenced or is threatened against it; and
- (l) it is in compliance with all undertakings under this Article 6;
- (m) no loss of rating clause or financial covenants have been concluded with any other creditor of the Borrower;
- (n) to the best of its knowledge, no funds invested in the Project by the Borrower and/or the Promoter are of illicit origin, including products of Money Laundering or linked to the Financing of Terrorism;
- (o) none of the Borrower, the Promoter and/or any Relevant Person has committed nor will commit:
 - (i) any Prohibited Conduct in connection with the Project or any transaction contemplated by the Contract or any other document in connection with the Project; or
 - (ii) any illegal activity related to the Financing of Terrorism or Money Laundering;
- (p) none of the Borrower, the Promoter and/or any Relevant Person:
 - (i) is a Sanctioned Person; or
 - (ii) is in breach of any Sanctions;
- (q) the Project (including without limitation, the negotiation, award and performance of contracts financed or to be financed by the Loan) has not involved or given rise to any Prohibited Conduct; and
- (r) it applies and complies with the sanctions imposed by the United Nations, the European Union and the United States Government.

The representations and warranties set out above are made on the date of this Contract and are, with the exception of the representation set out in paragraph (f) above, deemed repeated with reference to the facts and circumstances then existing on the date of each Disbursement Request, each Disbursement Date and each Payment Date.

ARTICLE 7

Security

The undertakings in this Article 7 remain in force from the date of this Contract for so long as any amount is outstanding under this Contract or the Credit is in force.

7.1 Negative pledge

The Borrower shall not create or permit to subsist any Security over any of its assets.



For the purposes of this Article 7.1, the term Security shall also include any arrangement or transaction on assets or receivables or money (such as the sale, transfer or other disposal of assets on terms whereby they are or may be leased to or re-acquired by the Borrower, the sale, transfer or other disposal of any receivables on recourse terms or any arrangement under which money or the benefit of a bank account or other account may be applied or set-off or any preferential arrangement having a similar effect) in circumstances where the arrangement or transaction is entered into primarily as a method of raising credit or of financing the acquisition of an asset.

7.2 **Pari passu ranking**

The Borrower shall ensure that its payment obligations under this Contract rank, and will rank, not less than *pari passu* in right of payment with all other present and future unsecured and unsubordinated obligations under any of its External Debt Instruments.

In particular, if the Bank makes a demand under Article 10.1 or if an event or potential event of default under any unsecured and unsubordinated External Debt Instrument of the Borrower or of any of its agencies or instrumentalities has occurred and is continuing, the Borrower shall not make (or authorize) any payment in respect of any other such External Debt Instrument (whether regularly scheduled or otherwise) without simultaneously paying, or setting aside in a designated account for payment on the next Payment Date a sum equal to the same proportion of the debt outstanding under this Contract as the proportion that the payment under such External Debt Instrument bears to the total debt outstanding under that External Debt Instrument. For this purpose, any payment of an External Debt Instrument that is made out of the proceeds of the issue of another instrument, to which substantially the same persons as hold claims under the External Debt Instrument have subscribed, shall be disregarded.

In this Contract, “**External Debt Instrument**” means (a) an instrument, including any receipt or statement of account, evidencing or constituting an obligation to repay a loan, deposit, advance or similar extension of credit (including without limitation any extension of credit under a refinancing or rescheduling agreement), (b) an obligation evidenced by a bond, debenture or similar written evidence of indebtedness or (c) a guarantee granted by the Borrower for an obligation of a third party; provided in each case that such obligation is: (i) governed by a system of law other than the law of the Borrower; or (ii) payable in a currency other than the currency of the Borrower’s country; or (iii) payable to a person incorporated, domiciled, resident or with its head office or principal place of business outside the Borrower’s country.

7.3 **Security**

Should the Borrower grant to a third party any security for the performance of any External Debt Instrument or any preference or priority in respect thereof, the Borrower shall, if so required by the Bank, provide to the Bank equivalent security for the performance of its obligations under this Contract or grant to the Bank equivalent preference or priority.

7.4 **Clauses by inclusion**

If the Borrower concludes with any other medium or long term financial creditor a financing agreement that includes a loss-of-rating clause, and/or a cross default clause and/or a *pari passu* clause not provided for in this Contract or is more favourable to the relevant financial creditor than the equivalent provision(s) of this Contract, the Borrower shall promptly so inform the Bank and shall, at the request of the Bank, forthwith execute an agreement to amend this Contract so as to provide for an equivalent provision in favour of the Bank.



ARTICLE 8

Information and Visits

8.1 Information concerning the Project

The Borrower shall, and/or shall ensure that the Promoter, where appropriate, shall:

- (a) deliver to the Bank:
 - (i) the information in content and in form, and at the times, specified in Schedule A.2 or otherwise as agreed from time to time by the Parties; and
 - (ii) any such information or further document concerning the financing, procurement, implementation, operation and environmental or social matters of or for the Project as the Bank may reasonably require within a reasonable time,

provided always that if such information or document is not delivered to the Bank on time, and the Borrower and/or the Promoter do not rectify the omission within a reasonable time set by the Bank in writing, the Bank may remedy the deficiency, to the extent feasible, by employing its own staff or a consultant or any other third party, at the Borrower's expense and the Borrower shall provide such persons with all assistance necessary for the purpose;

- (b) submit for the approval of the Bank without delay any material change to the Project, also taking into account the disclosures made to the Bank in connection with the Project prior to the signing of this Contract, in respect of, *inter alia*, the price, design, plans, timetable or to the expenditure programme or financing plan for the Project;
- (c) promptly inform the Bank of:
 - (i) any suspension, cancellation, abandonment or termination of the Project or its implementation;
 - (ii) any action or protest initiated or any objection raised by any third party or any genuine complaint received by the Borrower or any Environmental or Social Claim that is to its knowledge commenced, pending or threatened against it; and
 - (iii) any fact or event known to the Borrower and/or the Promoter, which may substantially prejudice or affect the conditions of execution or operation of the Project;
 - (iv) any non-compliance by any party with any Environmental and Social Law;
 - (v) any suspension, revocation or modification of any Environmental or Social Approval,
 - (vi) a genuine allegation or complaint with regard to any Prohibited Conduct related to the Project; and
 - (vii) should it become aware of any fact or information confirming or reasonably suggesting that:
 - (1) any Prohibited Conduct has occurred in connection with the Project, or
 - (2) any of the funds invested in the share capital of the Promoter or in the Project was derived from an illicit origin including products of Money Laundering or linked to the Financing of Terrorism;

and set out the action to be taken with respect to such matters;

- (d) promptly inform the Bank of any changes to the Project procurement plan provided as a condition precedent to the First Tranche;
- (e) promptly inform the Bank about any participation and/or utilization in joint platforms of the UN (such as WHO COVID supply chain, PAHO, UNFPA, UNICEF, COVAX) for the procurement of medical supplies and medicines;



- (f) promptly inform the Bank about any significant environmental issue that might emerge in relation to the Project and any possible related environmental impact assessment requirement from the competent authority;
- (g) deliver to the Bank, in form and substance satisfactory to it:
 - (i) quarterly monitoring updates of the Project procurement plan provided as a condition precedent to the First Tranche until the end of the implementation period;
 - (ii) an independent audited expenses report, the terms of reference of which will have been previously accepted by the Bank, confirming that all goods and services (for which a comprehensive inventory is to be prepared) of the Project have been financed by the Loan, to be submitted to the Bank as soon as possible after the earlier of:
 - (1) six (6) months after the completion of the Project;
 - (2) nine (9) months after the end of the emergency situation/status as declared by the WHO or the Rwanda national authorities; or
 - (3) any other date agreed in writing by the Parties,
- (h) provide to the Bank, if so requested:
 - (i) a certificate of its insurers showing fulfilment of the requirements of Article 6.5(c); and
 - (ii) annually, a list of policies in force covering the insured property forming part of the Project, together with confirmation of payment of the current premiums.

8.2 Information concerning the Borrower and the Promoter

The Borrower shall, and/or shall ensure that the Promoter, where appropriate, shall:

- (a) deliver to the Bank such further information, evidence or document concerning:
 - (i) its general financial situation or such certificates of compliance with the undertakings of Article 6; and
 - (ii) the compliance with the due diligence requirements of the Bank, including, but not limited to “know your customer” (KYC) or similar identification procedures, when requested and within a reasonable time; and
- (b) inform the Bank immediately of:
 - (i) any fact which obliges it to prepay any financial indebtedness or any European Union funding;
 - (ii) any event or decision that constitutes or may result in a Prepayment Event;
 - (iii) any intention on its part to grant any Security over any of its assets in favour of a third party;
 - (iv) any intention on its part to relinquish ownership of any material component of the Project;
 - (v) any fact or event that is reasonably likely to prevent the substantial fulfilment of any obligation of the Borrower under this Contract and/or the Borrower or Promoter under the Grant Agreement or the Project Agreement;
 - (vi) any Event of Default having occurred or being threatened or anticipated;
 - (vii) any claim, action, proceeding, formal notice or investigation relating to any Sanctions concerning the Borrower, Promoter or any Relevant Person;



- (viii) unless prohibited by law, any material litigation, arbitration, administrative proceedings or investigation carried out by a court, administration or similar public authority, which, to the best of its knowledge and belief, is current, imminent or pending against the Borrower or the Promoter or any Relevant Person in connection with any Prohibited Conduct related to the Credit, the Loan or the Project;
- (ix) any measure taken by the Borrower or the Promoter pursuant to Article 6.9 of this Contract; and
- (x) any litigation, arbitration or administrative proceedings or investigation which is current, threatened or pending and which might if adversely determined result in a Material Adverse Change.

8.3 **Visits by the Bank**

- (a) The Borrower shall, and shall ensure that the Promoter will, allow persons designated by the Bank, as well as persons designated by the competent European Union institutions including the Court of Auditors of the European Union, the European Commission and the European Anti-Fraud Office to:
 - (i) visit the sites, installations and works comprising the Project and to conduct such checks as they may wish for purposes connected with this Contract and the financing of the Project;
 - (ii) interview representatives of the Borrower and/or Promoter, and not obstruct contacts with any other person involved in or affected by the Project; and
 - (iii) review the Borrower's and/or Promoter's books and records in relation to the execution of the Project and to be able to take copies of related documents to the extent permitted by the law.
- (b) The Borrower shall, and shall ensure that the Promoter shall, facilitate investigations by the Bank and by any other competent authority of the European Union institutions or bodies in connection with any alleged or suspected occurrence of a Prohibited Conduct and shall provide the Bank, or ensure that the Bank is provided, with all necessary assistance for the purposes described in this Article.
- (c) The Borrower acknowledges that the Bank may be obliged to communicate information relating to the Borrower and/or the Promoter and the Project to any competent institution or body of the European Union including the Court of Auditors of the European Union, the European Commission and the European Anti-Fraud office as are necessary for the performance of their tasks in accordance with the laws of the European Union.

ARTICLE 9

Charges and expenses

9.1 **Taxes, duties and fees**

The Borrower shall pay all Taxes, duties, fees and other impositions of whatsoever nature, including stamp duty and registration fees, arising out of the execution or implementation of this Contract or any related document and in the creation, perfection, registration or enforcement of any Security for the Loan to the extent applicable.

The Borrower shall pay all principal, interest, indemnities and other amounts due under this Contract gross without any withholding or deduction of any national or local impositions whatsoever required by law or under an agreement with a governmental authority or otherwise. If the Borrower is obliged to make any such withholding or deduction, it shall gross up the payment to the Bank so that after withholding or deduction, the net amount received by the Bank is equivalent to the sum due.



9.2 **Other charges**

The Borrower shall bear all charges and expenses, including professional, banking or exchange charges incurred in connection with the preparation, execution, implementation, enforcement and termination of this Contract or any related document, any amendment, supplement or waiver in respect of this Contract or any related document, and in the amendment, creation, management, enforcement and realisation of any security for the Loan.

9.3 **Increased costs, indemnity and set-off**

- (a) The Borrower shall pay to the Bank any costs or expenses incurred or suffered by the Bank as a consequence of the introduction of or any change in (or in the interpretation, administration or application of) any law or regulation or compliance with any law or regulation which occurs after the date of signature of this Contract, in accordance with or as a result of which (i) the Bank is obliged to incur additional costs in order to fund or perform its obligations under this Contract, or (ii) any amount owed to the Bank under this Contract or the financial income resulting from the granting of the Credit or the Loan by the Bank to the Borrower is reduced or eliminated.
- (b) Without prejudice to any other rights of the Bank under this Contract or under any applicable law, the Borrower shall indemnify and hold the Bank harmless from and against any loss incurred as a result of any full or partial discharge that takes place in a manner other than as expressly set out in this Contract.
- (c) The Bank may set off any matured obligation due from the Borrower under this Contract (to the extent beneficially owned by the Bank) against any obligation (whether or not matured) owed by the Bank to the Borrower regardless of the place of payment, booking branch or currency of either obligation. If the obligations are in different currencies, the Bank may convert either obligation at a market rate of exchange in its usual course of business for the purpose of the set-off. If either obligation is unliquidated or unascertained, the Bank may set off in an amount estimated by it in good faith to be the amount of that obligation.

ARTICLE 10

Events of Default

10.1 **Right to demand repayment**

The Borrower shall repay all or part of the Loan Outstanding (as requested by the Bank) forthwith, together with accrued interest and all other accrued or outstanding amounts under this Contract, upon written demand being made by the Bank in accordance with the following provisions.

10.1.A **Immediate demand**

The Bank may make such demand immediately without prior notice (*mise en demeure préalable*) or any judicial or extra judicial step:

- (a) if the Borrower does not pay on the due date any amount payable pursuant to this Contract at the place and in the currency in which it is expressed to be payable, unless:
 - (i) its failure to pay is caused by an administrative or technical error or a Disruption Event; and
 - (ii) payment is made within 3 (three) Business Days of its due date;



- (b) if any information or document given to the Bank by or on behalf of the Borrower or the Promoter or any representation, warranty or statement made or deemed to be made by the Borrower or the Promoter in, pursuant to or for the purposes of entering into this Contract or the Project Agreement or in connection with the negotiation or performance of this Contract or the Project Agreement is or proves to have been incorrect, incomplete or misleading in any material respect;
- (c) if, following any default of the Borrower in relation to any loan, or any obligation arising out of any financial transaction, other than the Loan:
 - (i) the Borrower is required or is capable of being required or will, following expiry of any applicable contractual grace period, be required or be capable of being required to prepay, discharge, close out or terminate ahead of maturity such other loan or obligation; or
 - (ii) any financial commitment for such other loan or obligation is cancelled or suspended;
- (d) if the Borrower or the Promoter is unable to pay its debts as they fall due, or suspends its debts, or makes or seeks to make a composition with its creditors;
- (e) if an encumbrancer takes possession of, or a receiver, liquidator, administrator, administrative receiver or similar officer is appointed, whether by a court of competent jurisdiction or by any competent administrative authority or by any person, of or over, any property forming part of the Project;
- (f) if the Borrower or the Promoter defaults in the performance of any obligation in respect of any other loan granted by the Bank or financial instrument entered into with the Bank or any other loan made to it from the resources of the Bank or the European Union;
- (g) if any expropriation, attachment, arrestment, distress, execution, sequestration or other process is levied or enforced upon the property forming part of the Project and is not discharged or stayed within 14 (fourteen) days;
- (h) if a Material Adverse Change occurs, as compared with the Borrower's condition or the Promoter's condition at the date of this Contract;
- (i) if it is or becomes unlawful for the Borrower or the Promoter to perform any of their obligations under this Contract or the Project Agreement or this Contract or the Project Agreement is not effective in accordance with its terms or is alleged by the Borrower or the Promoter to be ineffective in accordance with its terms; or
- (j) if any obligation assumed by the Borrower as stated in the Cotonou Agreement ceases to be fulfilled as regards any loan made to any borrower in the Borrower's territory from the resources of the Bank, or the European Union.

10.1.B Demand after notice to remedy

The Bank may also make such demand without prior notice (*mise en demeure préalable*) or any judicial or extra judicial step (without prejudice to any notice referred to below):

- (a) if the Borrower fails to comply with any provision of this Contract (other than those referred to in Article 10.1.A or the Borrower and/or the Promoter fail(s) to comply with any obligation under the Project Agreement); or
- (b) if any fact related to the Borrower or the Project stated in the Recitals materially alters and is not materially restored and if the alteration either prejudices the interests of the Bank as lender to the Borrower or adversely affects the implementation or operation of the Project,

unless the non-compliance or circumstance giving rise to the non-compliance is capable of remedy and is remedied within a reasonable period of time specified in a notice served by the Bank on the Borrower or the Promoter as appropriate.

**10.2 Other rights at law**

Article 10.1 shall not restrict any other right of the Bank at law to require prepayment of the Loan Outstanding.

10.3 Indemnity

In case of demand under Article 10.1 in respect of any Tranche, the Borrower shall pay to the Bank the amount demanded together with a sum equal to the present value of 0.19% (nineteen basis points) per annum calculated and accruing on the amount of principal due to be prepaid in the same manner as interest would have been calculated and would have accrued, if that amount had remained outstanding according to the applicable amortisation schedule of the Tranche, until the Maturity Date.

The value shall be calculated at a discount rate equal to the Redeployment Rate applied as of each relevant Payment Date.

Amounts due by the Borrower pursuant to this Article 10.3 shall be payable on the date specified in the Bank's demand.

10.4 Non-Waiver

No failure or delay or single or partial exercise by the Bank in exercising any of its rights or remedies under this Contract shall be construed as a waiver of such right or remedy. The rights and remedies provided in this Contract are cumulative and not exclusive of any rights or remedies provided by law.

ARTICLE 11**Law and jurisdiction, miscellaneous.****11.1 Governing Law**

This Contract and any non-contractual obligations arising out of or in connection with it shall be governed by the laws of Luxembourg.

11.2 Jurisdiction

- (a) The Court of Justice of the European Union has exclusive jurisdiction to settle any dispute arising out of or in connection with this Contract (including a dispute regarding the existence, validity or termination of this Contract or the consequences of its nullity) or any non-contractual obligation arising out of or in connection with this Contract.
- (b) The Parties agree that the Court of Justice of the European Union is the most appropriate and convenient court to settle any disputes between them and, accordingly, that they will not argue to the contrary.
- (c) The Parties hereby waive any immunity from or right to object to the jurisdiction of these courts. A decision of the courts given pursuant to this Article shall be conclusive and binding on each Party without restriction or reservation.

11.3 Place of performance

Unless otherwise specifically agreed by the Bank in writing, the place of performance under this Contract, shall be the seat of the Bank.

11.4 Evidence of sums due

In any legal action arising out of this Contract the certificate of the Bank as to any amount or rate due to the Bank under this Contract shall, in the absence of manifest error, be prima facie evidence of such amount or rate.



11.5 Entire Agreement

This Contract constitutes the entire agreement between the Bank and the Borrower in relation to the provision of the Credit hereunder, and supersedes any previous agreement, whether express or implied, on the same matter.

11.6 Invalidity

If at any time any term of this Contract is or becomes illegal, invalid or unenforceable in any respect, or this Contract is or becomes ineffective in any respect, under the laws of any jurisdiction, such illegality, invalidity, unenforceability or ineffectiveness shall not affect:

- (a) the legality, validity or enforceability in that jurisdiction of any other term of this Contract or the effectiveness in any other respect of this Contract in that jurisdiction; or
- (b) the legality, validity or enforceability in other jurisdictions of that or any other term of this Contract or the effectiveness of this Contract under the laws of such other jurisdictions.

11.7 Amendments

Any amendment to this Contract shall be made in writing and shall be signed by the Parties.

11.8 Counterparts

This Contract may be executed in any number of counterparts, all of which taken together shall constitute one and the same instrument. Each counterpart is an original, but all counterparts shall together constitute one and the same instrument.

ARTICLE 12

Final clauses

12.1 Notices

12.1.A Form of Notice

- (a) Any notice or other communication given under this Contract must be in writing and, unless otherwise stated, may be made by letter or electronic mail.
- (b) Notices and other communications for which fixed periods are laid down in this Contract or which themselves fix periods binding on the addressee, may be made by hand delivery, registered letter or by electronic mail. Such notices and communications shall be deemed to have been received by the other Party:
 - (i) on the date of delivery in relation to a hand-delivered or registered letter;
 - (ii) in the case of any electronic mail:
 - (1) (except for Disbursement Notice referred to in paragraph (2) below), only when such electronic mail is actually received in readable form and only if it is addressed in such a manner as the other Party shall specify for this purpose; and
 - (2) which contains a Disbursement Notice only when such electronic mail is sent by the Bank to the Borrower.
- (c) Any notice provided by the Borrower or the Promoter to the Bank by electronic mail shall:
 - (i) mention the Contract Number in the subject line; and



- (ii) be in the form of a non-editable electronic image (pdf, tif or other common non editable file format agreed between the Parties) of the notice signed by an Authorised Signatory with individual representation right or by two or more Authorised Signatories with joint representation right of the Borrower or the Promoter as appropriate, attached to the electronic mail.
- (d) Notices issued by the Borrower pursuant to any provision of this Contract shall, where required by the Bank, be delivered to the Bank together with satisfactory evidence of the authority of the person or persons authorised to sign such notice on behalf of the Borrower and the authenticated specimen signature of such person or persons.
- (e) Without affecting the validity of electronic mail notices or communication made in accordance with this Article 12.1, the following notices, communications and documents shall also be sent by registered letter to the relevant Party at the latest on the immediately following Business Day:
 - (i) Disbursement Request;
 - (ii) revocation of a Disbursement Request according to Article 1.2.C(b);
 - (iii) any notices and communication in respect of the deferment, cancellation and suspension of a disbursement of any Tranche, Market Disruption Event, Prepayment Request, Prepayment Notice, Event of Default, any demand for prepayment; and
 - (iv) any other notice, communication or document required by the Bank.
- (f) The Parties agree that any above communication (including via electronic mail) is an accepted form of communication, shall constitute admissible evidence in court and shall have the same evidential value as an agreement under hand (*sous seing privé*).

12.1.B Addresses

The address and electronic mail address (and the department for whose attention the communication is to be made) of each Party for any communication to be made or document to be delivered under or in connection with this Contract is:

For the Bank	Attention: OPS Global Partner 100, boulevard Konrad Adenauer L-2950 Luxembourg E-mail address: OPS_GP-2_SecDiv@eib.org
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For the Borrower	Attention: Minister of Finance and Economic Planning - Republic of Rwanda P.O. Box 158 Kigali, Republic of Rwanda E-mail address: info@minecofin.gov.rw
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12.1.C Notification of communication details

The Bank and the Borrower shall promptly notify the other Party in writing of any change in their respective communication details.

12.2 English language

- (a) Any notice or communication given under or in connection with this Contract must be in English.
- (b) All other documents provided under or in connection with this Contract must be:
 - (i) in English; or



- (ii) if not in English, and if so required by the Bank, accompanied by a certified English translation and, in this case, the English translation will prevail.

12.3 Recitals, Schedules and Annex

The Recitals and following Schedules form part of this Contract:

Schedule A	Project Specification and Reporting
Schedule B	Definition of EURIBOR
Schedule C	Form of Disbursement Request (Article 1.2.B)
Schedule D	Form of Certificate from Borrower (Article 1.4.C)



The Parties have caused this Contract to be executed in 3 (three) originals in the English language.

At Kigali, this 29 September 2021

At Luxembourg, this 29 September 2021

Signed for and on behalf of
REPUBLIC OF RWANDA

Uzziel Ndagijimana
Minister of Finance and Economic Planning

Signed for and on behalf of
EUROPEAN INVESTMENT BANK

Diederick Zambon
Head of Division
Africa - Public Sector

Roger Stuart
Head of Division
Legal Department



Schedule A

Project Specification and Reporting**A.1 Technical Description (Article 6.2)****Purpose, Location**

The objective of the Project is to integrate the three divisions of the Rwanda Biomedical Centre (RBC) within a modern newly built facility located on a 3-hectare land plot in Kigali City, Rwanda

Description

The Project will finance the integration, construction and equipping (greenfield new building) of the Rwanda Biomedical Centre (composed of the Medical Technology Unit, the National Centre for Blood Transfusion, the National Reference Laboratory and the Research and the Innovation & Data Science Division).

The modern building will meet international standards for a reference laboratory with biosafety level-2 (BSL2) requirements to handle infectious diseases and antimicrobial resistance testing laboratory, and biosafety level -3 (BSL-3) for Multi Drug Resistance Tuberculosis, influenza testing, and other respiratory pathogens of global concern. The structure will have potential and built-in flexibility to convert the BSL-3 space into BSL-4.

The Project can potentially include other health interventions from the Rwanda COVID-19 National Response Plan as discussed and agreed with the Bank.

Calendar

The Project will be implemented made during the period 2021–2024. The Project related eligible expenditures could be considered starting with February 1, 2020.

A.2 Project information to be sent to the Bank and method of transmission**1. Dispatch of information: designation of the person responsible**

The information below has to be sent to the Bank under the responsibility of:

	Financial Contact	Technical Contact
Company	Ministry of Finance and Economic Planning	MINECOFIN
Contact person	Gerald MUGABE	Gerald MUGABE
Title	Ag. Division Manager	Ag. Division Manager
Function / Department financial and technical	External Finance Division	External Finance Division
Address	12 KN 3 Ave, Kigali	12 KN 3 Ave, Kigali
Phone	(+250) 252 577 581	0788591189
Fax	(+250) 252 575 756	(+250) 252 575 756
Email	info@minecofin.gov.rw	Gerald.mugabe@minecofin.gov.rw

The above-mentioned contact person(s) is (are) the responsible contact(s) for the time being.

The Borrower shall inform the EIB immediately in case of any change.

2. Information on specific subjects

Within nine (9) months after the end of the emergency (as declared by the WHO and/or nationally) or no later than six (6) months after the Project completion, the Promoter will submit to the Bank an independent audited expenses report and a comprehensive inventory of items financed with the EIB funds. Both reports must include the relevant information to the satisfaction of the Bank.²

The Borrower shall deliver to the Bank the following information at the latest by the deadline indicated below.



Document / information	Deadline
<i>Results of the Environmental Study (as part of the Feasibility Study to be contracted)</i>	<i>As soon as available</i>
Procurement plan, for review and agreement	Before first disbursement
An independent audited expenses report and a comprehensive inventory of items financed with the EIB funds. Both reports must include the relevant information to the satisfaction of the Bank.	Within nine (9) months after the end of the emergency (as declared by the WHO and/or nationally) or no later than six (6) months after the Project completion

3. Information on the Project's implementation

The Borrower shall deliver to the Bank the following information on Project progress during implementation at the latest by the deadline indicated below.

Document / information	Deadline	Frequency of reporting
<p>Project Progress Report</p> <ul style="list-style-type: none"> - <i>A brief update on the Technical Description, explaining the reasons for significant changes vs. initial scope;</i> - <i>Update on the date of completion of each of the main Project's components, explaining reasons for any possible delay;</i> - <i>Update on the cost of the Project, explaining reasons for any possible cost variations vs. initial budgeted cost;</i> - <i>A description of any major issue with impact on the environment and/or social impact;</i> - <i>Update of the procurement plan;</i> - <i>Update on the Project's implementation costs (financial reporting);</i> - <i>Any significant issue that has occurred and any significant risk that may affect the Project's operation;</i> - <i>Any legal action concerning the Project that may be on-going;</i> - <i>Non-confidential Project-related pictures, if available.</i> - <i>The decision about an EIA required as per the national legislation</i> 	<p><i>15th of the month following the reporting quarter</i></p>	<p><i>Quarterly</i></p>



4. Information on the end of works and first year of operation

The Borrower shall deliver to the Bank the following information on Project completion and initial operation at the latest by the deadline indicated below.

Document / information	Date of delivery to the Bank
Project Completion Report, including: <ul style="list-style-type: none"> - A final Technical Description of the Project as completed, explaining the reasons for any significant change compared to the Technical Description in A.1.; - The date of completion of each of the main Project's components, explaining reasons for any possible delay; - The final cost of the Project, explaining reasons for any possible cost variations vs. initial budgeted cost; - Employment effects of the Project: person-days required during implementation as well as permanent new jobs created; - A description of any major issue with impact on the environment or social impacts; - Final procurement plan, review of procurement procedures and explanation of deviations from the procurement plan; - Any significant issue that has occurred and any significant risk that may affect the Project's operation; - Any legal action concerning the Project that may be on going. - Non-confidential Project-related pictures, if available. - An update on the following Monitoring Indicators (see individual tables below): 	6 months after Project completion date

	Unit	Baseline	PCR	PCR+3
Employment during construction - temporary jobs	Person/years	1500		
Employment during operation - new permanent jobs	FTE	24.00		
Energy - annual efficiencies realised (Energy saved MWh/a)	MWh/a	0.00		
Gender Tag * (to be defined separately)	number			
Volume of diagnostic procedures	number			
Volume of patients treated	number	75,000.00		
Unit costs per procedure	EUR			
Share of annual operating costs spent on maintenance	%			
Population covered by improved health services	number	12,630,000		
New or newly built health facilities	number	1.00		
Equipment and ICT supplied to health facilities	MEUR	11.00		
Construction floor area in health facilities	m2	3,000.00		
Full Time Equivalent (FTE) health care professionals	number	136.00		



Share of health services covered by public funding	%	90		
Start of works	date	01.09.2020		
End of works	date	31.12.2024		
Project investment cost	*MEUR	27.10		

PROJECT COST	M EUR	FINANCING PLAN	M EUR	%
Medical equipment	8.9	EIB loan	22.0	81%
General supplies and consumables	0.6	EU investment grant	3.6	13%
Lab building construction	8.4			
Research	3.3			
IT equipment	2.5			
Feasibility study and works supervision	0.6			
AIP communication	0.1			
<i>Subtotal</i>	24.3			
Contingencies (5%)	1.3			
Lab training	1.0	EU/WHO Technical Assistance grant	1.5	6%
Implementation support	0.4			
Incidentals/ overhead/ others	0.1			
TOTAL	27.1		27.1	100%

5. Information required 3 years after the Project Completion Report

The Borrower shall deliver to the Bank the following information 3 years after the Project completion report at the latest by the deadline indicated below.

Document / information	Date of delivery to the Bank
Update on the Monitoring Indicators listed in the table above.	3 years and 6 months after Project completion

Language of reports	English
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Schedule B

Definitions of EURIBOR

"EURIBOR" means:

- (a) in respect of a relevant period of less than one month, the Screen Rate (as defined below) for a term of one month;
- (b) in respect of a relevant period of one or more months for which a Screen Rate is available, the applicable Screen Rate for a term for the corresponding number of months; and
- (c) in respect of a relevant period of more than one month for which a Screen Rate is not available, the rate resulting from a linear interpolation by reference to two Screen Rates, one of which is applicable for a period next shorter and the other for a period next longer than the length of the relevant period,

(the period for which the rate is taken or from which the rates are interpolated being the "**Representative Period**").

For the purposes of paragraphs (a) to (c) above:

- (i) "**available**" means the rates, for given maturities, that are calculated and published by Global Rate Set Systems Ltd (GRSS), or such other service provider selected by the European Money Markets Institute (EMMI), or any successor to that function of EMMI, as determined by the Bank; and
- (ii) "**Screen Rate**" means the rate of interest for deposits in EUR for the relevant period as published at 11h00, Brussels time, or at a later time acceptable to the Bank on the day (the "**Reset Date**") which falls 2 (two) Relevant Business Days prior to the first day of the relevant period, on Reuters page EURIBOR 01 or its successor page or, failing which, by any other means of publication chosen for this purpose by the Bank.

If such Screen Rate is not so published, the Bank shall request the principal offices of four major banks in the euro-zone, selected by the Bank, to quote the rate at which EUR deposits in a comparable amount are offered by each of them, as at approximately 11:00 a.m., Brussels time on the Reset Date to prime banks in the euro-zone interbank market for a period equal to the Representative Period. If at least 2 (two) quotations are provided, the rate for that Reset Date will be the arithmetic mean of the quotations. If no sufficient quotations are provided as requested, the rate for that Reset Date will be the arithmetic mean of the rates quoted by major banks in the euro-zone, selected by the Bank, at approximately 11:00 a.m., Brussels time, on the day which falls 2 (two) Relevant Business Days after the Reset Date, for loans in EUR in a comparable amount to leading European banks for a period equal to the Representative Period. The Bank shall inform the Borrower without delay of the quotations received by the Bank.

All percentages resulting from any calculations referred to in this Schedule B will be rounded, if necessary, to the nearest one thousandth of a percentage point, with halves being rounded up.

If any of the foregoing provisions becomes inconsistent with provisions adopted under the aegis of EMMI (or any successor to that function of EMMI as determined by the Bank) in respect of EURIBOR, the Bank may by notice to the Borrower amend the provision to bring it into line with such other provisions.

If the Screen Rate becomes permanently unavailable, the EURIBOR replacement rate will be the rate (inclusive of any spreads or adjustments) formally recommended by (i) the working group on euro risk-free rates established by the European Central Bank (ECB), the Financial Services and Markets Authority (FSMA), the European Securities and Markets Authority (ESMA) and the European Commission, or (ii) the European Money Market Institute, as the administrator of EURIBOR, or (iii) the competent authority responsible under Regulation (EU) 2016/1011 for supervising the European Money Market Institute, as the administrator of the EURIBOR, (iv) the national competent authorities designated under Regulation (EU) 2016/1011, or (v) the European Central Bank.

If no Screen Rate and/or the EURIBOR replacement rate is available as provided above, EURIBOR shall be the rate (expressed as a percentage rate per annum) which is determined by the Bank to be the all-inclusive cost to the Bank for the funding of the relevant Tranche based upon the then applicable internally generated Bank reference rate or an alternative rate determination method reasonably determined by the Bank.



Schedule C

Form of Disbursement Request (Article 1.2.B)³

Disbursement Request

RWANDA – RWANDA COVID 19 HEALTH RESILIENCE

Date

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Please proceed with the following disbursement:

Contract name	RWANDA COVID 19 HEALTH RESILIENCE
Contract number	92940
Preferred disbursement date	
Currency and Amount	

I N T E R E S T	Interest rate basis (Art. 3.1)	
	Spread (basis points)	
	Frequency (Art. 3.1)	Semi-annual <input type="checkbox"/>
	Payment Dates (Art. 3.1)	15.06 and 15.12
C A P I T A L	Repayment frequency	Semi-annual <input type="checkbox"/>
	Repayment methodology (Art. 4.1)	Equal instalments <input type="checkbox"/>
	First Repayment Date	
	Last Repayment Date	

³ To be provided on paper bearing the Borrower's letterhead.



IMPORTANT NOTICE TO THE BORROWER:

PLEASE ENSURE THAT THE LIST OF AUTHORISED SIGNATORIES AND ACCOUNTS PROVIDED TO THE BANK HAS BEEN DULY UPDATED PRIOR TO THE SUBMISSION OF ANY DISBURSEMENT REQUEST. IN THE EVENT THAT ANY SIGNATORIES OR ACCOUNTS APPEARING IN THIS DISBURSEMENT REQUEST ARE NOT INCLUDED IN THE LATEST LIST OF AUTHORISED SIGNATORIES AND ACCOUNTS (AS DISBURSEMENT ACCOUNT) RECEIVED BY THE BANK, THIS DISBURSEMENT REQUEST SHALL BE REGARDED AS NOT HAVING BEEN MADE.

IN ADDITION, IF THIS IS THE FIRST DISBURSEMENT REQUEST UNDER THE FINANCE CONTRACT, THE CONDITIONS SET OUT IN ARTICLE 1.4A OF THE FINANCE CONTRACT MUST HAVE BEEN MET TO THE SATISFACTION OF THE BANK PRIOR TO THE DATE HEREOF.

Disbursement Account (as defined in the Finance Contract) to be credited:

Disbursement Account N°:

Disbursement Account Holder/Beneficiary:

(please, provide IBAN format if the country is included in IBAN Registry published by SWIFT, otherwise an appropriate format in line with the local banking practice should be provided)

Bank name and address:

Bank identification code (BIC):

Payment details to be provided:

Please transmit information relevant to:

Name(s) of the Borrower's Authorised Signatory(ies) (as defined in the Finance Contract):

.....
Signature(s) of the Borrower's Authorised Signatory(ies) (as defined in the Finance Contract):



Schedule D

Form of Certificate from Borrower (Article 1.4.C)

From: Republic of Rwanda
 To: European Investment Bank
 Date:
 Subject: Finance Contract between European Investment Bank and Republic of Rwanda dated 29 September 2021 (the "**Finance Contract**")
 Contract Number 92940 Operation Number 2020-0788

Dear Sir or Madam,

Terms defined in the Finance Contract have the same meaning when used in this letter.

For the purposes of Article 1.4 of the Finance Contract we hereby certify to you as follows:

- (a) no Security of the type prohibited under Article 7.1 has been created or is in existence;
- (b) no security for the performance of any External Debt Instrument or any preference or priority in respect thereof has been granted to a third party without the Bank being informed in accordance with Article 7.3;
- (c) there has been no material change to any aspect of the Project or in respect of which we are obliged to report under Article 8.1, save as previously communicated by us;
- (d) we have sufficient funds available to ensure the timely completion and implementation of the Project in accordance with Schedule A.1;
- (e) no event or circumstance which constitutes or would with the passage of time or giving of notice under the Finance Contract constitute a Prepayment Event or an Event of Default has occurred and is continuing unremedied or unwaived;
- (f) no litigation, arbitration administrative proceedings or investigation is current or to our knowledge is threatened or pending before any court, arbitral body or agency which has resulted or if adversely determined is reasonably likely to result in a Material Adverse Change, nor is there subsisting against us or any of our subsidiaries any unsatisfied judgement or award;
- (g) the representations and warranties to be made or repeated by us under Article 6.12 are true in all respects;
- (h) no Material Adverse Change has occurred, as compared with the situation at the date of the Finance Contract, and
- (i) the most recent List of Authorised Signatories and Accounts provided to the Bank by the Borrower is up-to-date and the Bank may rely on the information set out therein.

We undertake to immediately notify the Bank if any the above fails to be true or correct as of the Disbursement Date for the proposed Tranche.

Yours faithfully,

For and on behalf of REPUBLIC OF RWANDA

Date:

<p>Bibonywe kugira ngo bishyirwe ku mugereka w'Iteka rya Perezida n°003/01 ryo ku wa 31/01/2022 ryemeza burundu Amasezerano y'inguzanyo hagati ya Repubulika y'u Rwanda na Banki y'Umuryango w'Ubumwe bw'Uburayi y'Ishoramari, yerekeranye n'inguzanyo ya miliyoni makumyabiri n'ebiri z'Amayero (22.000.000 EUR) igenewe umushinga w'u Rwanda wo guhangana n'ingaruka za COVID-19 ku buzima, yashyiriweho umukono i Kigali mu Rwanda n'i Luxembourg muri Luxembourg, ku wa 29 Nzeri 2021</p>	<p>Seen to be annexed to Presidential Order n° 003/01 of 31/01/2022 ratifying the Finance Contract between the Republic of Rwanda and the European Investment Bank, relating to the credit of twenty-two million Euros (EUR 22,000,000) for Rwanda COVID-19 health resilience Project, signed in Kigali, Rwanda and in Luxembourg, Luxembourg, on 29 September 2021</p>	<p>Vu pour être annexé à l'Arrêté Présidentiel n° 003/01 du 31/01/2022 ratifiant l'Accord de financement entre la République du Rwanda et la Banque Européenne d'Investissement, relatif au crédit de vingt-deux millions d'Euros (22.000.000 EUR) pour le projet de résilience sanitaire au COVID-19 du Rwanda, signé à Kigali, au Rwanda et à Luxembourg, au Luxembourg, le 29 septembre 2021</p>
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Kigali, 31/01/2022

(sé)

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

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

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

(sé)

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

<p>ITEKA RYA PEREZIDA N° 004/01 RYO KU WA 31/01/2022 RYEMEZA BURUNDU AMASEZERANO Y'ICYICARO HAGATI YA GUVERINOMA YA REPUBULIKA Y'U RWANDA N'IHURIRO MPUZAMAHANGA RYITA KU BIDUKIKIJE N'UMUTUNGO KAMERE, YASHYIRIWEHO UMUKONO I KIGALI, KU WA 12 UKUBOZA 2021</p> <p style="text-align: center;"><u>ISHAKIRO</u></p> <p><u>Ingingo ya mbere:</u> Kwemeza burundu</p> <p><u>Ingingo ya 2:</u> Abashinzwe gushyira mu bikorwa iri teka</p> <p><u>Ingingo ya 3:</u> Igihe iri teka ritangirira gukurikizwa</p>	<p>PRESIDENTIAL ORDER N° 004/01 OF 31/01/2022 RATIFYING THE HOST COUNTRY AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES, SIGNED AT KIGALI, ON 12 DECEMBER 2021</p> <p style="text-align: center;"><u>TABLE OF CONTENTS</u></p> <p><u>Article One:</u> Ratification</p> <p><u>Article 2:</u> Authorities responsible for the implementation of this Order</p> <p><u>Article 3:</u> Commencement</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 004/01 DU 31/01/2022 RATIFIANT L'ACCORD D'HÉBERGEMENT ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DU RWANDA ET L'UNION INTERNATIONALE POUR LA CONSERVATION DE LA NATURE, SIGNÉ À KIGALI, LE 12 DÉCEMBRE 2021</p> <p style="text-align: center;"><u>TABLE DES MATIÈRES</u></p> <p><u>Article premier:</u> Ratification</p> <p><u>Article 2:</u> Autorités chargées de l'exécution du présent arrêté</p> <p><u>Article 3:</u> Entrée en vigueur</p>
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<p>ITEKA RYA PEREZIDA N° 004/01 RYO KU WA 31/01/2022 RYEMEZA BURUNDU AMASEZERANO Y'ICYICARO HAGATI YA GUVERINOMA YA REPUBULIKA Y'U RWANDA N'IHURIRO MPUZAMAHANGA RYITA KU BIDUKIKIJE N'UMUTUNGO KAMERE, YASHYIRIWEHO UMUKONO I KIGALI, KU WA 12 UKUBOZA 2021</p> <p>Twebwe, KAGAME Paul, Perezida wa Repubulika;</p> <p>Dushingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 112, iya 120, iya 122, iya 167, iya 168 n'iya 176;</p> <p>Tumaze kubona Amasezerano y'icyicaro hagati ya Guverinoma ya Repubulika y'u Rwanda n'Ihuriro Mpuzamahanga ryita ku Bidukikije n'Umutungo kamere, yashyiriweho umukono i Kigali, ku wa 12 Ukuboza 2021;</p> <p>Bisabwe na Minisitiri w'Ububanyi n'Amahanga n' Ubutwererane;</p>	<p>PRESIDENTIAL ORDER N° 004/01 OF 31/01/2022 RATIFYING THE HOST COUNTRY AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES, SIGNED AT KIGALI, ON 12 DECEMBER 2021</p> <p>We, KAGAME Paul, President of the Republic;</p> <p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 112, 120, 122, 167, 168 and 176;</p> <p>Considering the Host Country Agreement between the Government of the Republic of Rwanda and International Union for Conservation of Nature and Natural Resources, signed at Kigali, on 12 December 2021;</p> <p>On proposal by the Minister of Foreign Affairs and International Cooperation;</p>	<p>ARRÊTÉ PRÉSIDENTIEL N° 004/01 DU 31/01/2022 RATIFIANT L'ACCORD D'HÉBERGEMENT ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DU RWANDA ET L'UNION INTERNATIONALE POUR LA CONSERVATION DE LA NATURE, SIGNÉ À KIGALI, LE 12 DÉCEMBRE 2021</p> <p>Nous, KAGAME Paul, Président de la République;</p> <p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 112, 120, 122, 167, 168 et 176;</p> <p>Considérant l'Accord d'hébergement entre le Gouvernement de la République du Rwanda et l'Union Internationale pour la Conservation de la Nature, signé à Kigali, le 12 décembre 2021;</p> <p>Sur proposition du Ministre des Affaires Étrangères et de la Coopération Internationale;</p>
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<p>Inama y'Abaminisitiri imaze kubisuzuma no kubyemeza;</p> <p>TWATEGETSE KANDI DUTEGETSE:</p> <p><u>Ingingo ya mbere: Kwemeza burundu</u></p> <p>Amasezerano y'icyicaro hagati ya Guverinoma ya Repubulika y'u Rwanda n'Ihuriro Mpuzamahanga ryita ku Bidukikije n'Umutungo kamere, yashyiriweho umukono i Kigali, ku wa 12 Ukuboza 2021, ari ku mugereka w'iri teka, yemejwe burundu kandi atangiye gukurikizwa uko yakabaye.</p> <p><u>Ingingo ya 2: Abashinzwe gushyira mu bikorwa iri teka</u></p> <p>Minisitiri w'Intebe, Minisitiri w'Ububanyi n'Amahanga n'Ubutwererane na Minisitiri w'Ibidukikije bashinzwe gushyira mu bikorwa iri teka.</p> <p><u>Ingingo ya 3: Igihe iri teka ritangirira gukurikizwa</u></p> <p>Iri teka ritangira gukurikizwa ku munsu ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.</p>	<p>After consideration and approval by the Cabinet meeting;</p> <p>HAVE ORDERED AND ORDER:</p> <p><u>Article One: Ratification</u></p> <p>The Host Country Agreement between the Government of the Republic of Rwanda and International Union for Conservation of Nature and Natural Resources, signed at Kigali, on 12 December 2021, annexed to this Order, is ratified and becomes fully effective.</p> <p><u>Article 2: Authorities responsible for the implementation of this Order</u></p> <p>The Prime Minister, the Minister of Foreign Affairs and International Cooperation and the Minister of Environment are entrusted with the implementation of this Order.</p> <p><u>Article 3: Commencement</u></p> <p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p>Après examen et adoption par le Conseil des Ministres;</p> <p>AVONS ARRÊTÉ ET ARRÊTONS:</p> <p><u>Article premier: Ratification</u></p> <p>L'Accord d'hébergement entre le Gouvernement de la République du Rwanda et l'Union Internationale pour la Conservation de la Nature, signé à Kigali, le 12 décembre 2021, annexé au présent arrêté, est ratifié et sort son plein et entier effet.</p> <p><u>Article 2: Autorités chargées de l'exécution du présent arrêté</u></p> <p>Le Premier Ministre, le Ministre des Affaires Étrangères et de la Coopération Internationale et le Ministre de l'Environnement sont chargés de l'exécution du présent arrêté.</p> <p><u>Article 3: Entrée en vigueur</u></p> <p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>
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Kigali, 31/01/2022

(sé)

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

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

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

(sé)

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

<p>UMUGEREKA W'ITEKA RYA PEREZIDA N° 004/01 RYO KU WA 31/01/2022 RYEMEZA BURUNDU AMASEZERANO Y'ICYICARO HAGATI YA GUVERINOMA YA REPUBULIKA Y'U RWANDA N'IHURIRO MPUZAMAHANGA RYITA KU BIDUKIKIJE N'UMUTUNGO KAMERE, YASHYIRIWEHO UMUKONO I KIGALI, KU WA 12 UKUBOZA 2021</p>	<p>ANNEX TO PRESIDENTIAL ORDER N° 004/01 OF 31/01/2022 RATIFYING THE HOST COUNTRY AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF RWANDA AND INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES, SIGNED AT KIGALI, ON 12 DECEMBER 2021</p>	<p>ANNEXE À L'ARRÊTÉ PRÉSIDENTIEL N° 004/01 DU 31/01/2022 RATIFIANT L'ACCORD D'HÉBERGEMENT ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DU RWANDA ET L'UNION INTERNATIONALE POUR LA CONSERVATION DE LA NATURE, SIGNÉ À KIGALI, LE 12 DÉCEMBRE 2021</p>
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HOST COUNTRY AGREEMENT

BETWEEN

**THE GOVERNMENT OF THE REPUBLIC OF RWANDA
(represented by the Ministry of Foreign Affairs and International
Cooperation)**

AND

**INTERNATIONAL UNION FOR THE CONSERVATION OF
NATURE AND NATURAL RESOURCES**

This Host Country Agreement is entered into by and between:

The Government of the Republic of Rwanda through the Ministry of Foreign Affairs and International Cooperation, represented by the Minister of Foreign Affairs and International Cooperation, **Dr. Vincent BIRUTA**, having its headquarters at Kimihurura – Gasabo – City of Kigali, P.O. Box 179 Kigali – Rwanda, hereinafter referred to as “Government”;

And

INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES (IUCN) represented by its Director General, Dr. Bruno Oberle, having its headquarters in Rue Mauverney 28, 1196 Gland Switzerland; (henceforth each referred to as “Party” and together as “Parties”).

Preamble

Whereas INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES (IUCN) is an international, independent, non-profit making, Intergovernmental Organization, having as a mission to influence, encourage and assist societies throughout the world to conserve the integrity and diversity of nature and to ensure that any use of natural resources is equitable and ecologically sustainable;

Whereas the INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES has decided to establish its Country Office and Regional Forests Landscape Restoration Hub for Africa (hereinafter referred to as “the Country Office”) in Kigali/Rwanda;

Whereas the Government of the Republic of Rwanda is desirous to host the Country Office and Regional Forests Landscape Restoration Hub of the INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES in Kigali/Rwanda;

Whereas the Parties are desirous of regulating through this Host Country Agreement the practical modalities for setting up the Office by defining its status, and specifying the legal framework of its activities;

Now therefore, the parties have agreed as follows:

I. DEFINITIONS

Unless the context shall otherwise require, the following expressions shall have the following meanings:

- (a) "Agreement" means this Host Country Agreement between the Government of the Republic of Rwanda and the INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES (IUCN);
- (b) "Applicable Law" means the law, rules, regulations and any other legal instruments having the force of legal provisions in the Republic of Rwanda, as they may be issued and in force from time to time;
- (c) "Competent Authorities" means such national, local or other authority of the Government as may be appropriate in accordance with the Laws of the Republic of Rwanda;
- (d) "IUCN" means the INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES
- (e) "Director General" means the Director General of INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES (IUCN) or any other Official duly accredited to act on his/her behalf with prior notice to the Government;
- (f) "Facilities" includes, unless the context requires otherwise, the buildings as well as land, equipment, offices, laboratories, and other buildings from which IUCN operates in the Republic of Rwanda;
- (g) "Government" means the Government of the Republic of Rwanda;

- (h) "Headquarters" means the main Office of the INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES at Global level;
- (i) "Staff" means the officials and employees of the INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES (IUCN) with the exception to those who are retained on casual or piece rate basis. Where appropriate distinction shall be made between Internationally Recruited Staff (IRS) and Nationally Recruited Staff (NRS).

II. PURPOSE OF THE AGREEMENT

This agreement regulates the relations between the Government of Rwanda and the INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES as regards the establishment by the latter of its Country Office in the Republic of Rwanda.

III. NOTICES

Any communication given by one party to the other pursuant to this Agreement shall be in writing with proof of receipt to the address mentioned below:

For the Government of the Republic of Rwanda:

Ministry of Foreign Affairs and International Cooperation
P. O. Box 179 Kigali – Rwanda

Attention: The Permanent Secretary.

For the INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES:

IUCN Rwanda

P.O. Box 6935 Kigali/ Rwanda
Email : rwanda@iucn.org

Attention : Country Representative

IV. RIGHTS, PRIVILEGES, AND IMMUNITIES FOR INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES (IUCN)

IV.1 Legal Status:

IUCN has International Legal Status and has capacity amongst other things to: contract; acquire and dispose of movable and immovable property; and to institute legal proceedings.

IV.2 IUCN's Facilities

1. IUCN has the right to buy, rent or possess land, buildings, offices or any other facilities under Applicable Laws, in order to carry out its activities. The INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES has the right to construct, erect, maintain or modify any buildings or other facilities as may be required for the purposes of IUCN's mission.
2. IUCN will be authorized to place its emblem/logo on its premises, property, and equipment.

IV.3 Inviolability of facilities

1. IUCN's premises shall be inviolable. The property and assets of INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES, wherever located and by whomsoever held, shall be immune from search, requisition, confiscation, expropriation, and any other form of interference, whether by executive, administrative, judicial or legislative action. However, the Government reserves the right to search and expropriate the property and assets of IUCN in accordance with the relevant laws of Rwanda and subject to prompt and adequate compensation commensurate to the prejudice suffered by IUCN.
2. All records, correspondence, documents and other materials of the INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES shall be inviolable.

3. IUCN shall have the power to make regulations applicable within its facilities in order to establish therein the necessary conditions for its operations as long as they do not contravene with national laws.
4. Without prejudice to the provisions of this agreement, the INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES shall prevent its premises from becoming a refuge for persons hiding from arrest under applicable national laws or who are required by the Government for extradition to another country or for persons who are endeavoring to avoid services of legal process.

IV.4 Judicial immunity

IUCN, its premises, property and assets, wherever located and by whomsoever held, shall be immune from every form of legal process except in case where there is national security threat, in case of employment and procurement related disputes or in case the INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES has expressly waived such immunity.

IV.5 Public Services

1. The Government shall cause to be furnished to the INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES necessary public services to its premises on the same basis (including cost) as it does to other similar International organizations.
2. In the event of interruption of these services, the competent authorities shall consider INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES's need for these services as equally important as that of comparable international organizations and shall take necessary measures to ensure that its operations do not suffer from such an interruption.

IV.6. Importation and Use of Material and Equipment

Without prejudice to existing national laws, the INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES may, without restriction, import all such materials, equipment, articles, vehicles, machinery and supplies as it shall deem to be required for its operations.

IV.7 Tax Exemption

1. IUCN, its premises, assets and property used for the functioning of the organization shall be tax exempt from direct taxes; it is understood, however, that the INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES will not claim exemption from taxes which are, in fact, no more than charges for public utility services. However, the exemption on income tax will not apply if it is established that the revenue received by IUCN during a tax period exceeds the corresponding expenses and such surplus is not ploughed back into the activities of IUCN or if IUCN carries on profit motivated business activities.
2. INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES shall be exempted from income tax. Nevertheless, this exemption shall not apply to any income generated from commercial activities that may be carried out in Rwanda by INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES.
3. IUCN shall be exempted in accordance with relevant laws, from customs duty, Value Added Tax (VAT) and/or fiscal charges on all materials, equipment, articles, vehicles, machinery, publications, professional services and supplies imported for the purpose of its activities. It is understood, however, that items imported under such exemption will not be sold in the country except under conditions agreed to with the Government.
4. IUCN shall be exempt from payment of stamp duty and other documentary taxes on any transaction to which INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES is a party.

5. IUCN shall be exempted from the payment of motor vehicle registration fee and road license charges.
6. Twice per year INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES may claim the return of Value Added Tax from the Government with the presentation of the respective documentation and proof of payment.
7. Internationally Recruited Staff or Expatriate (Expat) Staff (without Rwandan Citizenship) that INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES requires to station in the Republic of Rwanda shall be exempted from all taxes as per below "Exemption to Foreign Staff in V.3" if it is proven that they pay taxes in their home countries.

IV.8 Holding and Transfer of Funds

1. Without being restricted by financial controls, regulations or moratoria, IUCN may reserve and hold funds or currency of any kind and operate bank and similar accounts in any currency accepted in the Republic of Rwanda.
2. INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES may freely transfer its funds or currencies from one country to another or within the Republic of Rwanda and convert any currencies held by it into any other currency and undertake any other foreign exchange operation in furtherance of its objectives.
3. Rights provided for in Sub-Section IV.8, Paragraphs 1 and 2, cannot be exercised to contravene Rwandan legislation on money laundering and terrorism financing.

V. IUCN's STAFF AND PERSONNEL

V.1 Movement of Personnel

1. The Government shall facilitate the movement in and out of the Republic of Rwanda of all IUCN's officials, staff, trainees, scholars, consultants, visitors and invitees or any other

persons discharging official duties for INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES, as well as their dependents, and shall provide all necessary facilities to assist in their expeditious clearance for the entry into and exit from the Republic of Rwanda, in conformity with relevant laws.

2. The Government shall facilitate the issuance of visas and/ or permits, as applicable, for INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES's Internationally Recruited Staff residing in the Republic of Rwanda.
3. The Government shall facilitate the issuance of multiple entry visas to allow entrance into the Republic of Rwanda for INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES's Internationally Recruited Staff or Expat members or any other staff based in any of the IUCN's offices globally who are resident outside the Republic of Rwanda, if the proper execution of their duties requires regular visits to Rwanda. Such visas will be issued on request of IUCN's Country Representative, through a *Note Verbale*, providing the names and particulars of the individuals concerned.
4. IUCN may host staff and visitors from affiliated institutes, and the Government shall extend to them and their families the same facilities as those extended to IUCN's staff and visitors collaborating with the INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES. IUCN shall communicate to the Government the names and capacities of these persons and dependents in due course.

V.2 Policies and Employment Conditions

1. IUCN shall have the authority to establish employment policies and terms and conditions of employment for its Internationally Recruited Staff or Experts.
2. IUCN shall have the authority to establish overseas payroll, pension and medical programs for all Internationally Recruited Staff or Expats, insofar as such programs provide general benefits which are at least equal to the minimum requirements provided for in Applicable Laws.

3. IUCN shall at all times observe and follow the Rwandan labor laws for nationally recruited staff, including immigration requirements for the recruitment of skilled labor.

V.3 Exemption to Foreign Staff

The Government shall grant the following privileges to IUCN's Internationally Recruited Staff:

1. Exemption from payment of all taxes on salaries, emoluments, benefits, indemnities and other allowances paid to them by INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES, in relation to their employment;
2. Authorize them to import, free of customs duty, sales tax and value added tax, one vehicle for personal use every 5 years unless the Government and IUCN agree in particular cases that replacements may take place at earlier date because of loss, or extensive damage or otherwise. Authorize the sale of such vehicles in Rwanda, after completion of at least 5 years of service, with the payment of all taxes;
3. Permit them to replace, free of customs duty, sales tax and value added tax, a motor vehicle imported by them for personal use in case of: (i) irretrievable loss in theft or accident; or (ii) beyond repair, malfunctioning, or if a period of five years has elapsed after the importation of the vehicle with proof of payment of all taxes before selling;
4. Permit them to operate personal foreign accounts in accordance with banks policy established in Republic of Rwanda;
5. Exemption from export duties and other fiscal taxes for their personal effects (for non-commercial use) when departing at the end of their assignment from the Republic of Rwanda;
6. The above exceptions concerning the salaries and emoluments stated in this Agreement are not applicable to the Internationally Recruited Staff who are Rwandan nationals.

V.4 Privileges and Immunities for Foreign Staff

1. The Government shall grant to IUCN's Internationally Recruited Staff and their dependents, privileges and immunities not less favorable than those granted to the staff of comparable rank of other international organizations in Rwanda. Without limitation to the foregoing, the Government undertakes:
 - (a) to grant to such staff immunity from legal process in respect to words spoken or written and acts performed by them in their official capacity and in relation to their scientific and technical work;
 - (b) to permit such staff freedom of travel, movement and communication necessary for the carrying out of IUCN's objectives;
 - (c) to extend to them and their dependents such repatriation facilities in time of international crisis as are extended by the Government to the staff of comparable rank of other international organizations in Republic of Rwanda;
 - (d) to permit them and their dependents to bring into the Republic of Rwanda foreign currency for personal use and to withdraw and repatriate such amounts from the Republic of Rwanda, as applicable to other international organizations' staff;
 - (e) to grant them and their dependents exemption from national service obligations, alien registration, immigration restrictions and to provide them and their dependents with re-entry permits, at no charge, and subsequent renewals thereof as provided by Rwandan laws.
2. The status enjoyed by the INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES's Director General and designated Internationally Recruited Staff shall be the same as the status usually accorded to Presidents and International Staff of similar International Organizations.
3. The Government shall grant to non-resident/non-citizen consultants and other non-resident/non-citizen professional engaged by INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES, the privileges and immunities set forth in paragraphs (a), (b), (c), and (d) above.

VI. INTELLECTUAL PROPERTY RIGHTS

The Government recognizes that:

1. IUCN has the freedom to own and/or manage all tangible or intangible intellectual assets and associated intellectual property rights it produces, imports or acquires during the conduct of its operations in Republic of Rwanda.
2. Subject to any third-party rights, INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES will manage all intellectual assets in ways that maximize their global accessibility and/or ensure that they lead to the broadest impact on target beneficiaries in furtherance of its vision and mission.
3. Without prejudice to the laws and regulations in the Republic of Rwanda pertaining to the conservation of nature and the environment, the protection of items that are classified as historical monuments and the population, and subject to the laws and regulations on national security, IUCN shall be authorized to assist its partners to import and export biological and genetic materials that are necessary in the context of regional collaboration, provided that there is compliance with the quarantine and inspection laws and regulations in force in the Republic of Rwanda in order to avoid the possible entry of pests, diseases and parasites in the Country or their export.
4. For the import and export purposes, IUCN shall present only the Bill of Lading to the relevant authorities, and be exempt from any registering obligation of said exportation.
5. Except as required by appropriate quarantine controls in order to prevent the import and export of pests, diseases and plagues, the Government shall not impose any restriction on the exchange and transport of seeds, soils, plant and other agricultural input samples for testing purposes which satisfy the necessary sanitary and phytosanitary requirements, into and out of the Country.

VII. WAIVER OF IMMUNITIES

1. The immunities and privileges accorded under this Agreement are granted in the interests of INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES, and not for the personal benefit of the persons involved.
2. The Director General, or his/her representative shall have the duty to waive the immunity of any such persons in cases where, in his/her opinion, such immunity would impede the course of justice and can be waived without prejudice to the interest of INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES.

VIII. ABUSE OF PRIVILEGES

1. IUCN, its Director General, or his /her Representative in the Republic of Rwanda shall cooperate at all times with the Government to facilitate the proper administration of justice, the observance of the laws of the Republic of Rwanda, and avoid abuse of immunities and privileges accorded to INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES under this Agreement. The privileges and immunities therein should be accorded on case by case basis upon request by INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES to the Government of the Republic of Rwanda. Immunities to consultants should be withdrawn in the event they no longer have contracts with IUCN.
2. The provisions of this Agreement shall in no way affect the right of the Government to take measures it deems necessary to safeguard Rwanda's security and public order.
3. Without prejudice to the privileges and immunities granted by virtue of this Agreement, IUCN and all persons enjoying the said privileges and immunities shall respect Rwanda's Applicable Laws. They shall also have the duty not to interfere in Rwanda's internal affairs.

IX. CONFIDENTIALITY

The parties shall keep all information related to this agreement confidential and shall not, without the prior written consent of the other party hereto, divulgate to any third party any document, data, or other information furnished directly or indirectly by the other party hereto in connection with the agreement, whether such information has been furnished during or following completion or termination of this agreement.

X. DURATION AND TERMINATION

1. This Agreement shall be signed by both parties. It shall take effect upon its ratification by competent authorities of the Republic of Rwanda.
2. It shall remain in force unless it is terminated at any time by mutual agreement or by either party serving Six (06) months written notice to the other of its intention to so terminate the Agreement starting from the date of its reception.
3. Upon termination of this Agreement, IUCN will liquidate its operations in the Republic of Rwanda. INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES will have the right to freely dispose of any property or assets remaining after such liquidation.

XI. DISPUTE RESOLUTION

Any dispute between IUCN and the Government of the Republic of Rwanda concerning the interpretation or the application of this Agreement, including any amendments thereto, shall if it is not settled through negotiation or any other amicable method agreed upon, be referred at the request of either party to competent courts of Rwanda.

XII. AMENDMENT

Either party may suggest the amendment of this Agreement to the other. Such amendments shall be in writing and shall be effected through exchange of letters between the Parties or by formal amendment of the agreement, as is deemed appropriate by both parties.

IN WITNESS WHEREOF, INTERNATIONAL UNION FOR THE CONSERVATION OF NATURE AND NATURAL RESOURCES and the Government of Rwanda, through the Ministry of Foreign Affairs and International Cooperation, have caused this Agreement to be signed by their duly authorized representatives on this 12 December 2021

For and on behalf of the:

Government of Rwanda



Signature:.....

Vincent Biruta

Minister of Foreign Affairs and
International Cooperation

For and on behalf of the:

**INTERNATIONAL UNION FOR THE
CONSERVATION OF NATURE AND
NATURAL RESOURCES**

Signature:.....

Dr. Bruno Oberle

Director General

<p>Bibonywe kugira ngo bishyirwe ku mugereka w’Iteka rya Perezida n° 004/01 ryo ku wa 31/01/2022 ryemeza burundu Amasezerano y’icyicaro hagati ya Guverinoma ya Repubulika y’u Rwanda n’Ihuriro Mpuzamahanga ryita ku Bidukikije n’Umutungo kamere, yashyiriweho umukono i Kigali, ku wa 12 Ukuboza 2021</p>	<p>Seen to be annexed to Presidential Order n° 004/01 of 31/01/2022 ratifying the Host Country Agreement between the Government of the Republic of Rwanda and International Union for Conservation of Nature and Natural Resources, signed at Kigali, on 12 December 2021</p>	<p>Vu pour être annexé à l’Arrêté Présidentiel n° 004/01 du 31/01/2022 ratifiant l’Accord d’hébergement entre le Gouvernement de la République du Rwanda et l’Union Internationale pour la Conservation de la Nature, signé à Kigali, le 12 décembre 2021</p>
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Kigali, 31/01/2022

(sé)

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

(sé)

Dr NGIRENTE Edouard
Minisitiri w'Intebe
Prime Minister
Premier Ministre

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

(sé)

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

<p>ITEKA RYA MINISITIRI N° 001/MoE/22 RYO KU WA 31/01/2022 RISHYIRAHO ABAGIZE KOMITE TEKINIKI KU NGOMERO Z'AMAZI</p> <p style="text-align: center;"><u>ISHAKIRO</u></p> <p><u>Ingingo ya mbere:</u> Ishyirwaho</p> <p><u>Ingingo ya 2:</u> Igihe iri teka ritangirira gukurikizwa</p>	<p>MINISTERIAL ORDER N° 001/MoE/22 OF 31/01/2022 APPOINTING MEMBERS OF THE TECHNICAL COMMITTEE ON DAMS</p> <p style="text-align: center;"><u>TABLE OF CONTENTS</u></p> <p><u>Article One:</u> Appointment</p> <p><u>Article 2:</u> Commencement</p>	<p>ARRÊTÉ MINISTÉRIEL N° 001/MoE/22 DU 31/01/2022 PORTANT NOMINATION DES MEMBRES DU COMITÉ TECHNIQUE SUR LES BARRAGES</p> <p style="text-align: center;"><u>TABLE DES MATIÈRES</u></p> <p><u>Article premier :</u> Nomination</p> <p><u>Article 2 :</u> Entrée en vigueur</p>
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<p>ITEKA RYA MINISITIRI N° 001/MoE/22 RYO KU WA 31/01/2022 RISHYIRAHO ABAGIZE KOMITE TEKINIKI KU NGOMERO Z'AMAZI</p> <p>Minisitiri w'Ibidukikije;</p> <p>Ashingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 121, iya 122 n'iya 176;</p> <p>Ashingiye ku Itegeko n° 49/2018 ryo ku wa 13/08/2018 rigenga imikoreshereze n'imirungire y'umutungo kamere w'amazi mu Rwanda, cyane cyane mu ngingo yaryo ya 30;</p> <p>Inama y'Abaminisitiri yateranye ku wa 14/12/2021 imaze kubisuzuma no kubyemeza;</p> <p>ATEGETSE:</p> <p><u>Ingingo ya mbere: Ishyirwaho</u></p> <p>Abantu bakurikira bagizwe abagize Komite tekini itanga inama ku iyubakwa n'ikoresha ry'ingomero z'amazi:</p>	<p>MINISTERIAL ORDER N° 001/MoE/22 OF 31/01/2022 APPOINTING MEMBERS OF THE TECHNICAL COMMITTEE ON DAMS</p> <p>The Minister of Environment;</p> <p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 121, 122 and 176;</p> <p>Pursuant to Law n° 49/2018 of 13/08/2018 determining the use and management of water resources in Rwanda, especially in Article 30;</p> <p>After consideration and approval by the Cabinet, in its meeting of 14/12/2021;</p> <p>ORDERS:</p> <p><u>Article One: Appointment</u></p> <p>The following persons are appointed members of the Technical Committee on dams which provides advice on construction and use of dams:</p>	<p>ARRÊTÉ MINISTÉRIEL N° 001/MoE/22 DU 31/01/2022 PORTANT NOMINATION DES MEMBRES DU COMITÉ TECHNIQUE SUR LES BARRAGES</p> <p>Le Ministre de l'Environnement ;</p> <p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 121, 122 et 176 ;</p> <p>Vu la loi n° 49/2018 du 13/08/2018 portant utilisation et gestion des ressources en eau au Rwanda, spécialement en son article 30 ;</p> <p>Après examen et adoption par le conseil des Ministres, en sa séance du 14/12/2021 ;</p> <p>ARRÊTE :</p> <p><u>Article premier : Nomination</u></p> <p>Les personnes suivantes sont nommées membres du Comité technique qui fournit des conseils en matière de construction et l'usage des barrages :</p>
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<p>1 ° Dr RUKUNDO Emmanuel, Perezida;</p> <p>2 ° Madamu MUKESHIMANA Carine, Visi Perezida;</p> <p>3 ° Bwana RUZIBIZA Emile;</p> <p>4 ° Bwana NIYIBIZI Ananie;</p> <p>5 ° Bwana GAKUBA Fulgence;</p> <p>6 ° Madamu UMUGWANEZA Janet;</p> <p>7 ° Bwana NDEKEZI Moïse;</p> <p>8 ° Bwana CYIZA Frederic;</p> <p>9 ° Bwana MBANGUKIRA Andrew.</p>	<p>1 ° Dr RUKUNDO Emmanuel, Chairperson;</p> <p>2 ° Ms MUKESHIMANA Carine, Deputy Chairperson;</p> <p>3 ° Mr RUZIBIZA Emile;</p> <p>4 ° Mr NIYIBIZI Ananie;</p> <p>5 ° Mr GAKUBA Fulgence;</p> <p>6 ° Ms UMUGWANEZA Janet;</p> <p>7 ° Mr NDEKEZI Moïse;</p> <p>8 ° Mr CYIZA Frederic;</p> <p>9 ° Mr MBANGUKIRA Andrew.</p>	<p>1 ° Dr RUKUNDO Emmanuel, Président ;</p> <p>2 ° Mme MUKESHIMANA Carine, Vice-Présidente ;</p> <p>3 ° M. RUZIBIZA Emile ;</p> <p>4 ° M. NIYIBIZI Ananie ;</p> <p>5 ° M. GAKUBA Fulgence ;</p> <p>6 ° Mme UMUGWANEZA Janet;</p> <p>7 ° M. NDEKEZI Moïse ;</p> <p>8 ° M. CYIZA Frederic ;</p> <p>9 ° M. MBANGUKIRA Andrew.</p>
<p><u>Ingingo ya 2: Igihe iri teka ritangirira gukurikizwa</u></p> <p>Iri teka ritangira gukurikizwa ku muni ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda</p>	<p><u>Article 2: Commencement</u></p> <p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p><u>Article 2: Entrée en vigueur</u></p> <p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>

Kigali, 31/01/2022

(sé)

Dr MUJAWAMARIYA Jeanne d’Arc
Minisitiri w’Ibidukikije
Minister of Environment
Ministre de l’Environnement

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

(sé)

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

<p>ITEKA RYA MINISITIRI N° 002/MoE/22 RYO KU WA 31/01/2022 RIGENGA KOMITE ISHINZWE KUBUNGABUNGA UMUTUNGO KAMERE W'AMAZI KU RWEGO RW'ICYOGOGO NA KOMITE TEKINIKI KU NGOMERO Z'AMAZI</p>	<p>MINISTERIAL ORDER N° 002/MoE/22 OF 31/01/2022 GOVERNING THE WATER RESOURCES MANAGEMENT COMMITTEE AT CATCHMENT LEVEL AND THE TECHNICAL COMMITTEE ON DAMS</p>	<p>ARRÊTÉ MINISTÉRIEL N° 002/MoE/22 DU 31/01/2022 RÉGISSANT LE COMITÉ DE GESTION DES RESSOURCES EN EAU AU NIVEAU DU BASSIN VERSANT ET LE COMITÉ TECHNIQUE SUR LES BARRAGES</p>
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<p><u>Ingingo ya 13:</u> Itangwa rya raporo y’umwaka y’ibikorwa na gahunda y’ibikorwa bya Komite y’Icyogogo</p>	<p><u>Article 13:</u> Submission of annual activity report and action plan of the Catchment Committee</p>	<p><u>Article 13 :</u> Transmission du rapport d’activité annuel et plan d’action du Comité de Bassin Versant</p>
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<p><u>Ingingo ya 28:</u> Umwanditsi wa Komite tekiniiki</p>	<p><u>Article 28:</u> Secretary of the Technical Committee</p>	<p><u>Article 28 :</u> Secrétaire du Comité technique</p>
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<p><u>Ingingo ya 30:</u> Umubare wa ngombwa kugira ngo inama ya Komite tekini ku ngomero z'amazi iterane n'ifatwa ry'ibyemezo</p>	<p><u>Article 30:</u> Quorum for holding the meeting of the Technical Committee on dams and decision taking</p>	<p><u>Article 30 :</u> Quorum pour la tenue d'une réunion du Comité technique sur les barrages et sa prise de décisions</p>
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<p>ITEKA RYA MINISITIRI N° 002/MoE/22 RYO KU WA 31/01/2022 RIGENGA KOMITE ISHINZWE KUBUNGABUNGA UMUTUNGO KAMERE W'AMAZI KU RWEGO RW'ICYOGOGO NA KOMITE TEKINIKI KU NGOMERO Z'AMAZI</p> <p>Minisitiri w'Ibidukikije;</p> <p>Ashingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 121, iya 122 n'iya 176;</p> <p>Ashingiye ku Itegeko n° 49/2018 ryo ku wa 13/08/2018 rigenga imikoreshereze n'imicungire y'umutungo kamere w'amazi mu Rwanda, cyane cyane mu ngingo zaryo za 10 na 30;</p> <p>Asubiye ku Iteka rya Mimititiri n° 005/16.01 ryo ku wa 24/05/2013 rigena imiterere n'imikorere ya za komite z'ibibaya by'amazi;</p> <p>Inama y'Abaminisitiri, yateranye ku wa 14/12/2021 imaze kubisuzuma no kubyemeza;</p> <p>ATEGETSE:</p>	<p>MINISTERIAL ORDER N° 002/MoE/22 OF 31/01/2022 GOVERNING THE WATER RESOURCES MANAGEMENT COMMITTEE AT CATCHMENT LEVEL AND THE TECHNICAL COMMITTEE ON DAMS</p> <p>The Minister of Environment;</p> <p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 121, 122 and 176;</p> <p>Pursuant to Law n° 49/2018 of 13/08/2018 determining the use and management of water resources in Rwanda, especially in Articles 10 and 30;</p> <p>Having reviewed Ministerial Order n° 005/16.01 of 24/05/2013 determining the organisation and functioning of hydrographic basin committees;</p> <p>After consideration and approval by the Cabinet, in its meeting of 14/12/2021;</p> <p>ORDERS:</p>	<p>ARRÊTÉ MINISTÉRIEL N° 002/MoE/22 DU 31/01/2022 RÉGISSANT LE COMITÉ DE GESTION DES RESSOURCES EN EAU AU NIVEAU DU BASSIN VERSANT ET LE COMITÉ TECHNIQUE SUR LES BARRAGES</p> <p>Le Ministre de l'Environnement ;</p> <p>Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 121, 122 et 176 ;</p> <p>Vu la Loi n° 49/2018 du 13/08/2018 portant utilisation et gestion des ressources en eau au Rwanda, spécialement en ses articles 10 et 30;</p> <p>Revu l'Arrêté Ministériel n° 005/16.01 du 24/05/2013 déterminant l'organisation et le fonctionnement des comités des bassins hydrographiques;</p> <p>Après examen et adoption par le Conseil des Ministres, en sa séance du 14/12/2021 ;</p> <p>ARRÊTE :</p>
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UMUTWE WA MBERE: INGINGO RUSANGE	CHAPTER ONE: GENERAL PROVISIONS	CHAPITRE PREMIER : DISPOSITIONS GÉNÉRALES
<p><u>Ingingo ya mbere: Icyo iri teka rigamije</u></p> <p>Iri teka rigena –</p> <p>abagize Komite ishinzwe kubungabunga umutungo kamere w’amazi ku rwego rw’icyogogo yitwa «Komite y’Icyogogo»;</p> <p>1° inshingano, imiterere n’imikorere bya Komite y’Icyogogo;</p> <p>2° Komite tekini itanga inama ku iyubakwa n’ikoreshwa ry’ingomero z’amazi yitwa «Komite tekini»;</p> <p>3° inshingano n’imikorere bya Komite tekini.</p>	<p><u>Article One: Purpose of this Order</u></p> <p>This Order determines –</p> <p>1° the composition of the water resources management committee at catchment level referred to as “Catchment Committee”;</p> <p>2° responsibilities, organisation and functioning of the Catchment Committee;</p> <p>3° the technical committee on dams that provides advice on the construction and use of dams referred to as “Technical Committee”;</p> <p>4° responsibilities and functioning of the technical Committee.</p>	<p><u>Article premier : Objet du présent arrêté</u></p> <p>Le présent arrêté détermine –</p> <p>1° la composition du comité de gestion des ressources en eau au niveau du bassin versant dénommé «Comité de Bassin Versant» ;</p> <p>2° les attributions, l’organisation et le fonctionnement du Comité de Bassin Versant ;</p> <p>3° le comité technique sur des barrages qui fournit des conseils en matière de construction et d’utilisation des barrages dénommé «Comité technique»;</p> <p>4° les attributions et le fonctionnement Comité technique.</p>
<p><u>Ingingo ya 2: Ibisobanuro by’amagambo</u></p> <p>Muri iri teka amagambo akurikira asobanuwe ku buryo bukurikira:</p> <p>1° Ikigo: ikigo gifite imicungire y’umutungo kamere w’amazi mu nshingano;</p>	<p><u>Article 2: Definitions</u></p> <p>For the purposes of this Order, the following terms are defined as follows:</p> <p>1° Authority: authority in charge of water resources management;</p>	<p><u>Article 2 : Définitions</u></p> <p>Aux fins du présent arrêté, les termes repris ci-après sont définis comme suit :</p> <p>1° Office : office ayant la gestion des ressources en eau dans ses attributions ;</p>

<p>2° icyogogo: igice cy'ubutaka amazi yose y'imvura atemberamo yerekeza mu mugezi cyangwa aho acengerera yerekeza mu mazi yirundiye ikuzimu;</p> <p>UMUTWE WA II: INSHINGANO ZA KOMITE Y'ICYOGOGO N'ABAYIGIZE</p> <p><u>Ingingo ya 3: Inshingano za Komite y'Icyogogo</u></p> <p>Komite y'Icyogogo ifite inshingano zikurikira:</p> <p>1° gutanga icyerekezo rusange cy'igenamigambi ryo kubungabunga icyogogo no gutanga inama ku byashyirwa muri iryo genamigambi;</p> <p>2° gufasha ikigo mu gutegura igenamigambi ryo kubungabunga icyogogo;</p> <p>3° gutanga amakuru ku bakoresha amazi n'abafatanyabikorwa bari mu cyogogo;</p> <p>4° kugaragaza ibibazo n'ibiyihutirwa byakemurwa n'igenamigambi ryo kubungabunga icyogogo;</p>	<p>2° catchment: an area of land from which rainwater flows into a watercourse or infiltrates into a groundwater body.</p> <p>CHAPTER II: RESPONSIBILITIES OF THE CATCHMENT COMMITTEE AND ITS COMPOSITION</p> <p><u>Article 3: Responsibilities of the Catchment Committee</u></p> <p>The Catchment Committee has the following responsibilities:</p> <p>1° to provide the general orientation for the catchment management plan and advise on the measures to be provided for in the plan;</p> <p>2° to support the Authority in the development of the catchment management plan;</p> <p>3° to provide information on water users and stakeholders within the catchment;</p> <p>4° to identify the issues and priorities to be addressed by the catchment management plan;</p>	<p>2° bassin versant : partie de terre d'où l'eau de pluie coule dans un cours d'eau ou s'infiltré dans une masse d'eau souterraine.</p> <p>CHAPITRE II : ATTRIBUTIONS DU COMITÉ DE BASSIN VERSANT ET SA COMPOSITION</p> <p><u>Article 3 : Attributions du Comité de Bassin Versant</u></p> <p>Le Comité de Bassin Versant a les attributions suivantes :</p> <p>1° fournir l'orientation générale du plan de gestion du bassin versant et donner des conseils sur les mesures à prévoir dans le plan ;</p> <p>2° aider l'Office dans l'élaboration du plan de gestion du bassin versant ;</p> <p>3° fournir des informations sur les utilisateurs de l'eau et les partenaires dans le bassin versant ;</p> <p>4° identifier les problèmes et les priorités à traiter dans le plan de gestion du bassin versant ;</p>
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<p>5° gutanga amakuru ku bidendezi by'amazi bifite ibyago byo gukama, kwibasirwa n'imyuzure cyangwa kwangirika k'ubwiza bw'amazi;</p> <p>6° gufasha Uturere guhuza ingamba z'iterambere ry'Akarere n'igenamigambi ryo kubungabunga icyogogo;</p> <p>7° gufasha Uturere n'abandi bafatanyabikorwa mu itegurwa ry'igenamigambi ryo kubungabunga icyogogo, igenabikorwa ry'umwaka n'imihigo ihuriweho ku ngingo zerekeye imicungire n'imikoreshereze y'umutungo kamere w'amazi;</p> <p>8° gukurikirana no gusuzuma ishyirwa mu bikorwa ry'igenemigambi ryo kubungabunga icyogogo;</p> <p>9° gukurikirana iyubahirizwa ry'impushya zo gukoresha amazi aho zatangiwe no kugira inama Ikigo ku cyakorwa;</p> <p>10° kugira uruhare mu gukemura amakimbirane hagati y'abakoresha amazi;</p>	<p>5° to provide information on water bodies at risk of depletion, flooding or water quality degradation;</p> <p>6° to support the Districts to align District development strategies with the catchment management plan;</p> <p>7° to support the Districts and other partners in the development of catchment management plan, annual implementation plans and joint performance contracts on topics pertaining to water resources management and water use;</p> <p>8° to monitor and evaluate the implementation of the catchment management plan;</p> <p>9° to monitor the compliance of water use permits on ground and advise the Authority accordingly;</p> <p>10° to contribute to disputes settlement among water users;</p>	<p>5° fournir des informations sur les masses d'eau à risque d'épuisement, d'inondation ou de dégradation de la qualité de l'eau ;</p> <p>6° aider les Districts pour aligner les stratégies de développement de District sur le plan de gestion du bassin versant ;</p> <p>7° aider les Districts et autres partenaires dans l'élaboration d'un plan de gestion de bassins versant, de plans d'exécution annuels et de contrats de performance conjoints sur des thèmes liés à la gestion des ressources en eau et à l'utilisation de l'eau ;</p> <p>8° faire le suivi et l'évaluation de l'exécution du plan de gestion du bassin versant ;</p> <p>9° faire le suivi de la conformité des permis d'utilisation de l'eau sur terrain et en conseiller l'Office ;</p> <p>10° contribuer au règlement des différends entre les utilisateurs d'eau ;</p>
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<p>11° gutanga inama ku kibazo icyo ari cyo cyose ibisabwe n'Ikigo.</p> <p><u>Ingingo ya 4: Abagize Komite y'Icyogogo</u></p> <p>Komite y'icyogogo igizwe n'aba bakurikira baturuka muri buri Karere karimo icyogogo:</p> <p>1° Umuyobozi w'Akarere Wungirije ushinze ubukungu;</p> <p>2° uhagarariye buri cyiciro mu byiciro bikurikira by'abafite impushya zo gukoresha amazi mu cyogogo:</p> <p>a) gukwirakwiza amazi mu ngo;</p> <p>b) kuhira;</p> <p>c) ubworozi bw'amatungo;</p> <p>d) ubucukuzi bw'amabuye y'agaciro;</p> <p>e) inganda zitunganya ikawa;</p> <p>f) inganda z'amashanyarazi;</p> <p>g) ubworozi bwo mu mazi;</p>	<p>11° to advise on any issue on the request of the Authority.</p> <p><u>Article 4: Composition of Catchment Committee</u></p> <p>The Catchment Committee is composed of the following members from each District with a part of the catchment:</p> <p>1° the District Vice Mayor in charge of economic development;</p> <p>2° a representative of water use permit holders within catchment from each of the following categories:</p> <p>a) domestic water supply;</p> <p>b) irrigation;</p> <p>c) livestock;</p> <p>d) mining;</p> <p>e) coffee washing stations;</p> <p>f) power plants;</p> <p>g) aquaculture;</p>	<p>11° donner des conseils sur toute question à la demande de l'Office.</p> <p><u>Article 4 : Composition du Comité de Bassin Versant</u></p> <p>Le Comité de Bassin Versant est composé des membres suivants provenant de chaque District ayant une partie du bassin versant:</p> <p>1° le Vice Maire de District chargé du développement économique ;</p> <p>2° un représentant des titulaires de permis d'utilisation d'eau dans le bassin versant de chacune de catégories suivantes :</p> <p>a) l'approvisionnement en eau domestique ;</p> <p>b) l'irrigation ;</p> <p>c) l'élevage ;</p> <p>d) l'exploitation minière ;</p> <p>e) les stations de lavage de café ;</p> <p>f) les centrales électriques ;</p> <p>g) l'aquaculture ;</p>
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<p>3° uhagarariye imiryango itari iya Leta ikora mu bijyanye n'amazi;</p> <p>4° uhagarariye urwego rw'abikorera.</p> <p>Nibura mirongo itatu ku ijana (30%) by'abagize Komite y'Icyogogo bagomba kuba ari abagore.</p> <p>UMUTWE WA III: IMITERERE N'IMIKORERE YA KOMITE Y'ICYOGOGO</p> <p><u>Ingingo ya 5:</u> Inzego z'ubuyobozi za Komite y'Icyogogo</p> <p>Inzego z'ubuyobozi za Komite y'Icyogogo ni zikurikira:</p> <p>1° Komite Nyobozi;</p> <p>2° Komite Tekiniki y'Ubufasha.</p> <p><u>Icyiciro cya mbere:</u> Komite Nyobozi</p> <p><u>Ingingo ya 6:</u> Abagize Komite Nyobozi ya Komite y'Icyogogo</p> <p>Komite Nyobozi ya Komite y'Icyogogo igizwe na –</p>	<p>3° a representative of non-government organizations operating in the field of water;</p> <p>4° a representative of private sector.</p> <p>At least thirty percent (30%) of Catchment Committee members must be women.</p> <p>CHAPTER III: ORGANISATION AND FUNCTIONING OF THE CATCHMENT COMMITTEE</p> <p><u>Article 5:</u> Management organs of the Catchment Committee</p> <p>Management organs of the Catchment Committee are following:</p> <p>1° Management Committee;</p> <p>2° Technical Support Committee.</p> <p><u>Section One:</u> Management Committee</p> <p><u>Article 6:</u> Composition of the Management Committee of the Catchment Committee</p> <p>The Management Committee of the Catchment Committee is composed by –</p>	<p>3° un représentant des organisations non gouvernementales opérant dans le domaine de l'eau ;</p> <p>4° un représentant du secteur privé.</p> <p>Au moins trente pour cent (30%) des membres du Comité de Bassin Versant doivent être de sexe féminin.</p> <p>CHAPITRE III : ORGANISATION ET FONCTIONNEMENT DU COMITÉ DE BASSIN VERSANT</p> <p><u>Article 5 :</u> Organes de gestion du Comité de Bassin Versant</p> <p>Les organes de gestion du Comité de Bassin Versant sont les suivants :</p> <p>1° le Comité de Gestion ;</p> <p>2° le Comité technique de Soutien.</p> <p><u>Section première :</u> Comité de Gestion</p> <p><u>Article 6 :</u> Composition du Comité de Gestion du Comité de Bassin Versant</p> <p>Le Comité de Gestion du Comité de Bassin Versant est composé par – :</p>
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<p>1° Perezida wa Komite y'Icyogogo;</p> <p>2° Visi Perezida wa Komite y'Icyogogo;</p> <p>3° Umwanditsi wa Komite y'Icyogogo.</p> <p><u>Ingingo ya 7: Perezida na Visi Perezida ba Komite y'Icyogogo</u></p> <p>Perezida wa Komite y'Icyogogo atorwa mu Bayobozi b'Akarere Bungirije bashinzwe iterambere ry'ubukungu baturuka muri buri Karere karimo icyogogo na ho Visi Perezida agatorwa mu bandi bagize Komite y'Icyogogo.</p> <p>Perezida na Visi Perezida ba Komite y'Icyogogo ntibagomba kuba ari abo mu Karere kamwe.</p> <p>Perezida na Visi Perezida ba Komite y'Icyogogo batowe ntibashobora gutorerwa kuyobora indi Komite y'Icyogogo.</p> <p>Perezida na Visi Perezida batorerwa manda y'imyaka ibiri (2) ishobora kongerwa incuro imwe.</p>	<p>1° the Chairperson of Catchment Committee;</p> <p>2° the Deputy Chairperson of Catchment Committee;</p> <p>3° the Secretary of Catchment Committee.</p> <p><u>Article 7: Chairperson and Deputy Chairperson of the Catchment Committee</u></p> <p>The Chairperson of the Catchment Committee is elected among the Vice Mayors in charge of economic development from each District with a part of the catchment, whereas the Deputy Chairperson is elected among other members of the Catchment Committee.</p> <p>The Chairperson and the Deputy Chairperson must not be from the same District.</p> <p>Any elected Chairperson and Deputy Chairperson must not be elected in any other Catchment Committee.</p> <p>The Chairperson and Deputy Chairperson are elected for a term of two (2) years, renewable once.</p>	<p>1° le Président du Comité de Bassin Versant ;</p> <p>2° le Vice-Président du Comité de Bassin Versant ;</p> <p>3° le Secrétaire du Comité de Bassin Versant.</p> <p><u>Article 7 : Président et Vice-Président du Comité de Bassin Versant</u></p> <p>Le Président du Comité de Bassin Versant est élu parmi les Vice Maires chargés du développement économique de chaque District ayant une partie du bassin versant, tandis que le Vice-Président est élu parmi les autres membres du Comité de Bassin Versant.</p> <p>Le Président et le Vice-Président ne doivent pas appartenir au même District.</p> <p>Le Président et le Vice-Président élus ne doivent pas être élus dans un autre Comité de Bassin Versant.</p> <p>Le Président et le Vice-Président sont élus pour un mandat de deux (2) ans, renouvelable une fois.</p>
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<p><u>Ingingo ya 8: Umwanditsi wa Komite y'Icyogogo</u></p> <p>Umwanditsi wa Komite y'Icyogogo ni umukozi w'Akarere ushyirwaho na Perezida wa Komite y'Icyogogo baturuka mu Karere kamwe.</p> <p><u>Ingingo ya 9: Ishyirwaho n'ikurwaho ry'abagize Komite y'Icyogogo</u></p> <p>Uretse Abayobozi Bungirije b'Uturere bashinzwe ubukungu bajya muri Komite y'Icyogogo kubera imirimo bakora, abandi bagize Komite y'Icyogogo bashyirwaho kandi bagakurwaho n'ibyiciro bahagarariye.</p> <p><u>Ingingo ya 10: Itumizwa n'iterana ry'inama za Komite y'Icyogogo</u></p> <p>Inama za Komite y'Icyogogo ziterana kabiri mu mwaka n'ikindi gihe cyose bibaye ngombwa.</p> <p>Inama za Komite z'Icyogogo zitumizwa kandi zikayoborwa na Perezida cyangwa Visi Perezida, iyo Perezida adahari.</p> <p>Ubutumire bukorwa mu nyandiko kandi bukohererezwa abagize Komite y'Icyogogo</p>	<p><u>Article 8: Secretary of the Catchment Committee</u></p> <p>The Secretary of the Catchment Committee is a staff from the same District as the Chairperson appointed by the latter.</p> <p><u>Article 9: Appointment and removal of members of the Catchment Committee</u></p> <p>Except the Vice Mayors of the Districts in charge of economic development who are members of the Catchment Committee by virtue of their positions, other members are appointed and removed by their respective categories.</p> <p><u>Article 10: Convening and holding of the meetings of the Catchment Committee</u></p> <p>The meetings of the Catchment Committee are held twice a year and whenever necessary.</p> <p>The meetings of the Catchment Committee are convened and chaired by the Chairperson or the Deputy Chairperson, in case of absence of the Chairperson.</p> <p>The invitation is made in writing and addressed to the members of the Catchment Committee</p>	<p><u>Article 8 : Secrétaire du Comité de Bassin Versant</u></p> <p>Le Secrétaire du Comité de Bassin Versant est un agent provenant du même District que le Président et nommé par ce dernier.</p> <p><u>Article 9 : Nomination et révocation des membres du Comité de Bassin Versant</u></p> <p>À l'exception des Vice Maires des Districts chargés du développement économique qui sont membres du Comité de Bassin Versant en vertu de leurs fonctions, les autres membres sont nommés et révoqués par leurs catégories respectives.</p> <p><u>Article 10 : Convocation et tenue des réunions du Comité de Bassin Versant</u></p> <p>Les réunions du Comité de Bassin Versant se tiennent deux fois par an et chaque fois que de besoin.</p> <p>Les réunions du Comité de Bassin Versant sont convoquées et présidées par le Président ou le Vice-Président, en cas d'absence du Président.</p> <p>L'invitation se fait par écrit et est adressée aux membres du Comité de Bassin Versant en leurs</p>
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<p>mu mazina yabo, naho ibyiciro byabashyizeho bikagenerwa kopi.</p> <p>Urwandiko rw'ubutumire rugomba kugezwa ku bagize Komite y'Icyogogo nibura iminsi cumi n'itanu (15) mbere y'uko inama iba kandi rugomba kuba rugaragaza ibiri ku murongo w'ibygwa by'inama.</p> <p><u>Ingingo ya 11: Umubare wa ngombwa kugira ngo inama ya Komite y'Icyogogo iterane n'ifatwa ry'ibyemezo byayo</u></p> <p>Inama ya Komite y'Icyogogo iterana mu buryo bwemewe ari uko nibura bibiri bya gatatu (2/3) by'abayigize bahari.</p> <p>Ibyemezo bifatwa ku bwumvikane, bitashoboka bigafatwa ku bwiganze busesuye bw'amajwi y'abagize Komite y'Icyogogo bahari.</p> <p>Umwanditsi wa Komite y'Icyogogo yitabira inama zayo ariko ntagira uburenganzira bwo gutora.</p> <p><u>Ingingo ya 12: Itangwa rya raporo y'inama ya Komite y'Icyogogo</u></p> <p>Perezida wa Komite y'Icyogogo ashyikiriza Ikigo raporo y'inama mu minsi cumi n'itanu</p>	<p>in their respective names with a copy to their nominating categories.</p> <p>The invitation letter must reach the Catchment Committee members at least fifteen (15) days before the meeting is held and must indicate the items on the agenda of the meeting.</p> <p><u>Article 11: Quorum for the meeting of the Catchment Committee and its decision taking</u></p> <p>The meeting of the Catchment Committee is held legally if at least two thirds (2/3) of its members are present.</p> <p>Decisions are taken through consensus. If consensus cannot be reached, they are taken on the simple majority vote of the members of the Catchment Committee present.</p> <p>The Secretary of the Catchment Committee attends its meetings but he or she does not have voting right.</p> <p><u>Article 12: Submission of report of the meeting of the Catchment Committee</u></p> <p>The Chairperson of the Catchment Committee submits a report of the meeting to the Authority within fifteen (15) days after the</p>	<p>noms respectifs avec copie à leurs catégories de nomination.</p> <p>La lettre d'invitation doit parvenir aux membres du Comité de Bassin Versant au moins quinze (15) jours avant la tenue de la réunion et doit indiquer les points à l'ordre du jour de la réunion.</p> <p><u>Article 11 : Quorum pour la réunion du Comité de Bassin Versant et sa prise de décisions</u></p> <p>La réunion du Comité de Bassin Versant est tenue légalement si au moins les deux tiers (2/3) de ses membres sont présents.</p> <p>Les décisions sont prises par consensus. Lorsque le consensus ne peut pas être atteint, elles sont prises à la majorité simple des membres du Comité de Bassin Versant présents.</p> <p>Le Secrétaire du Comité de Bassin Versant participe à ses réunions mais il n'a pas le droit de vote.</p> <p><u>Article 12 : Transmission du rapport de la réunion du Comité de Bassin Versant</u></p> <p>Le Président du Comité de Bassin Versant soumet le rapport de la réunion à l'Office endéans quinze (15) jours suivant la réunion,</p>
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<p>(15) nyuma y'inama, abagize Komite y'Icyogogo bakagenerwa kopi.</p> <p><u>Ingingo ya 13: Itangwa rya raporo y'umwaka y'ibikorwa na gahunda y'ibikorwa bya Komite y'Icyogogo</u></p> <p>Mu kwezi kumwe gukurikira irangira ry'umwaka w'ingengo y'imari, Perezida wa Komite y'Icyogogo ashyikiriza Ikigo raporo y'umwaka y'ibikorwa na gahunda y'ibikorwa by'umwaka w'ingengo y'imari ukurikira bya Komite y'Icyogogo, abagize Komite y'Icyogogo na Komite tekiniiki y'ubufasha bakagenerwa kopi.</p> <p><u>Ingingo ya 14: Imikoranire hagati ya Komite z'Ibyogogo</u></p> <p>Mu gihe imicungire y'umutungo kamere w'amazi ireba icyogogo kirenze kimwe, Komite z'Ibyogogo bireba zishobora gukorana mu gukemura neza ibibazo bihuriweho n'ibyogogo.</p> <p>Muri icyo gihe, icyemezo gifatwa ku bwumvikane busesuye. Iyo bidashoboka, ikibazo gishyikirizwa Ikigo.</p>	<p>meeting, with a copy to all members of the Catchment Committee.</p> <p><u>Article 13: Submission of annual activity report and action plan of the Catchment Committee</u></p> <p>Within a month following the end of the fiscal year, the Chairperson of the Catchment Committee submits the annual activity report and the action plan for the following fiscal year of the Catchment Committee to the Authority, with a copy to members of the Catchment Committee and of the Technical Support Committee.</p> <p><u>Article 14: Collaboration between Catchment Committees</u></p> <p>In case the management of water resources involves more than one catchment, the Catchment Committees concerned may collaborate for the proper management of inter-catchment issues.</p> <p>In that case, the decision is taken through consensus. If consensus cannot be reached, the matter is referred to the Authority.</p>	<p>avec copie à tous les membres du Comité de Bassin Versant.</p> <p><u>Article 13 : Transmission du rapport d'activité annuel et plan d'action du Comité de Bassin Versant</u></p> <p>Dans le mois qui suit la fin de l'année fiscale, le Président du Comité de Bassin Versant transmet à l'Office le rapport annuel d'activités et le plan d'action pour l'année fiscale suivante du Comité de Bassin Versant, avec copie aux membres du Comité de Bassin Versant et du Comité technique de Soutien.</p> <p><u>Article 14 : Collaboration entre les Comités de Bassin Versant</u></p> <p>Dans le cas où la gestion des ressources en eau implique plus d'un bassin versant, les Comités de Bassin Versant concernés peuvent collaborer pour la gestion propre des problèmes entre bassins versants.</p> <p>Dans ce cas, la décision est prise par consensus. Si le consensus ne peut être atteint, l'affaire est transmise à l'Office.</p>
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<u>Icyiciro cya 2: Komite tekini y'Ubufasha</u>	<u>Section 2: Technical Support Committee</u>	<u>Section 2 : Comité technique de Soutien</u>
<p><u>Ingingo ya 15: Abagize Komite tekini y'Ubufasha</u></p>	<p><u>Article 15: Composition of the Technical Support Committee</u></p>	<p><u>Article 15 : Composition du Comité technique de Soutien</u></p>
<p>Mu mikorere yayo, Komite Nyobozi ya Komite y'Icyogogo yunganirwa na Komite tekini y'Ubufasha igizwe n'abantu bakurikira:</p>	<p>In its functioning, the Management Committee of Catchment Committee is supported by the Technical Support Committee that is composed by the following members:</p>	<p>Dans son fonctionnement, le Comité de Gestion du Comité de Bassin Versant est appuyé par le Comité technique de Soutien qui est composé des personnes suivantes :</p>
<p>1° umukozi umwe (1) w'Ikigo ushinze kubungabunga ibyogogo;</p> <p>2° umukozi umwe (1) uturuka muri buri Karere karimo icyogogo kuri buri rwego mu nzego zikurikira:</p> <p>a) ubuhinzi;</p> <p>b) amashyamba n'umutungo kamere;</p> <p>c) ubworozi bw'amatungo;</p> <p>d) ikwirakwizwa ry'amazi n'isukura;</p> <p>e) ibidukikije;</p> <p>f) imikoreshereze n'imicungire y'ubutaka;</p>	<p>1° one (1) staff in charge of catchments management in the Authority;</p> <p>2° one (1) staff from each District with a part of the catchment for each of the following fields:</p> <p>a) agriculture;</p> <p>b) forestry and natural resources;</p> <p>c) livestock;</p> <p>d) water supply and sanitation;</p> <p>e) environment;</p> <p>f) land use and management;</p>	<p>1° un (1) agent chargé de la gestion des bassins versants dans l'Office ;</p> <p>2° un (1) agent provenant de chaque District ayant une partie du bassin versant pour chacun des domaines suivants :</p> <p>a) l'agriculture ;</p> <p>b) la foresterie et les ressources naturelles ;</p> <p>c) l'élevage ;</p> <p>d) l'approvisionnement en eau et assainissement ;</p> <p>e) l'environnement ;</p> <p>f) l'utilisation et gestion des terres;</p>

<p>g) iterambere ry'imijyi n'imiturire mu cyaro;</p> <p>h) igenamigambi.</p>	<p>g) urbanisation and rural settlement;</p> <p>h) planning.</p>	<p>g) l'urbanisation et établissement rural ;</p> <p>h) la planification.</p>
<p><u>Ingingo ya 16: Ubuyobozi bwa Komite tekiniki y'Ubufasha</u></p> <p>Komite tekiniki y'Ubufasha itora Umuhuzabikorwa n'Umuhuzabikorwa Wungirije. Batorerwa manda y'imyaka ibiri (2) ishobora kongerwa incuro imwe.</p> <p>Umwanditsi wa Komite y'Icyogogo ni na we mwanditsi wa Komite tekiniki y'Ubufasha.</p>	<p><u>Article 16: Management of the Technical Support Committee</u></p> <p>The Technical Support Committee elects the Coordinator and the Deputy Coordinator. They are elected for a term of two (2) years that may be renewable once.</p> <p>The Secretary of the Catchment Committee is also the Secretary of the Technical Support Committee.</p>	<p><u>Article 16 : Gestion du Comité Technique de Soutien</u></p> <p>Le Comité technique de Soutien élit le Coordonnateur et le Coordonnateur Adjoint. Ils sont élus pour un mandat de deux (2) ans qui peut être renouvelable une fois.</p> <p>Le Secrétaire du Comité de Bassin Versant est également le Secrétaire du Comité technique de Soutien.</p>
<p><u>Ingingo ya 17: Inshingano za Komite tekiniki y'Ubufasha</u></p> <p>Komite tekiniki y'Ubufasha ifite inshingano zikurikira:</p> <p>1° gufasha Komite Nyobozi ya Komite y'Icyogogo kurangiza neza inshingano za Komite y'Icyogogo;</p> <p>2° gutegura gahunda y'ibikorwa by'umwaka bya Komite y'Icyogogo no kuyishyikiriza Perezida wa Komite y'Icyogogo;</p>	<p><u>Article 17: Responsibilities of the Technical Support Committee</u></p> <p>The Technical Support Committee has the following responsibilities:</p> <p>1° to support the Management Committee of Catchment Committee to effectively achieve the responsibilities of Catchment Committee;</p> <p>2° to prepare the annual action plan of the Catchment Committee and submit it to the Chairperson of the Catchment Committee;</p>	<p><u>Article 17 : Attributions du Comité technique de Soutien</u></p> <p>Le Comité technique de Soutien a les attributions suivantes :</p> <p>1° soutenir le Comité de Gestion du Comité de Bassin Versant à remplir efficacement les attributions du Comité de Bassin Versant ;</p> <p>2° préparer le plan d'action annuel du Comité de Bassin Versant et le transmettre au Président du Comité de Bassin Versant ;</p>

<p>3° gutegura raporo y'ibikorwa y'umwaka ya Komite y'Icyogogo no kuyishyikiriza Perezida wa Komite y'Icyogogo.</p> <p>Ingingo ya 18: Itumizwa n'iterana ry'inama za Komite tekini y'Ubufasha</p> <p>Inama ya Komite tekini y'Ubufasha iterana buri gihembwe n'igihe cyose bibaye ngombwa.</p> <p>Inama za Komite tekini y'Ubufasha zitumizwa kandi zikayoborwa na Perezida wa Komite y'Icyogogo cyangwa Visi Perezida, mu gihe Perezida adahari.</p> <p>Ubutumire bukorwa mu nyandiko kandi bukagezwa kuri buri wese mu bagize Komite tekini y'Ubufasha, Ikigo n'Akarere kirimo icyogogo bikagenerwa kopi.</p> <p>Urwandiko rw'ubutumire rugomba kugezwa ku bagize Komite tekini y'Ubufasha nibura iminsi cumi n'itanu (15) mbere y'uko inama iba kandi rugomba kuba rugaragaza ibiri ku murongo w'ibygwa by'inama.</p>	<p>3° to prepare the annual report of activities of the Catchment Committee and submit it to the Chairperson of the Catchment Committee.</p> <p>Article 18: Convening and holding of the meetings of the Technical Support Committee</p> <p>The meeting of the Technical Support Committee is held each quarter and whenever necessary.</p> <p>Meetings of the Technical Support Committee are convened and chaired by the Chairperson of the Catchment Committee or its Deputy Chairperson, in case of absence of the Chairperson.</p> <p>The invitation is made in writing and addressed to each member of the Technical Support Committee, with a copy to the Authority and to the concerned District with a part of the catchment.</p> <p>The invitation letter must reach the members of the Technical Support Committee at least fifteen (15) days before the meeting is held and must indicate the items on the agenda of the meeting.</p>	<p>3° préparer le rapport annuel d'activités du Comité de Bassin Versant et le transmettre au Président du Comité de Bassin Versant.</p> <p>Article 18 : Convocation et tenue des réunions du Comité technique de Soutien</p> <p>La réunion du Comité technique de Soutien se tient chaque trimestre et chaque fois que de besoin.</p> <p>Les réunions du Comité technique de Soutien sont convoquées et présidées par le Président du Comité de Bassin Versant ou son Vice-Président, en cas d'absence du Président.</p> <p>L'invitation est faite par écrit et est adressée à chaque membre du Comité technique de Soutien, avec copie à l'Office et au District ayant une partie du bassin versant.</p> <p>La lettre d'invitation doit parvenir aux membres du Comité technique de Soutien au moins quinze (15) jours avant la tenue de la réunion et doit indiquer les points à l'ordre du jour de la réunion.</p>
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<p><u>Ingingo ya 19:</u> Umubare wa ngombwa kugira ngo inama ya Komite tekiniki y'Ubufasha iterane n'ifatwa ry'ibyemezo byayo</p> <p>Inama ya Komite tekiniki y'Ubufasha iterana mu buryo bwemewe iyo bibiri bya gatatu (2/3) by'abayigize bahari.</p> <p>Ibyemezo bifatwa ku bwumvikane, bitashoboka bigafatwa ku bwiganze busesuye bw'amajwi y'abayigize bahari.</p> <p><u>Ingingo ya 20:</u> Kugisha inama abahanga bikoze na Komite tekiniki y'Ubufasha</p> <p>Komite tekiniki y'Ubufasha ishobora kugisha inama ya kinyamwuga abahanga, igihe bibaye ngombwa.</p> <p><u>Ingingo ya 21:</u> Itangwa rya raporo y'inama ya Komite tekiniki y'Ubufasha</p> <p>Umuhuzabikorwa wa Komite tekiniki y'Ubufasha aha Perezida wa Komite y'Icyogogo raporo y'inama mu minsi irindwi (7) nyuma y'uko inama iterana.</p>	<p><u>Article 19:</u> Quorum for the meeting of the Technical Support Committee and its decision taking</p> <p>The meeting of the Technical Support Committee is held legally if at least two thirds (2/3) of its members are present.</p> <p>Decisions are taken through consensus, if not possible, they are taken on the simple majority vote of the members present.</p> <p><u>Article 20:</u> Seeking advice from experts by the Technical Support Committee</p> <p>The Technical Support Committee may seek professional advice from experts, if it is considered necessary.</p> <p><u>Article 21:</u> Submission of report of the meeting of the Technical Support Committee</p> <p>The Coordinator of the Technical Support Committee submits the report of the meeting to the Chairperson of the Catchment Committee within seven (7) days after the meeting is held.</p>	<p><u>Article 19 :</u> Quorum pour la réunion du Comité technique de Soutien et sa prise de décisions</p> <p>La réunion du Comité technique de Soutien est tenue légalement si au moins les deux tiers (2/3) de ses membres sont présents.</p> <p>Les décisions sont prises par consensus et, à défaut à la majorité simple des membres présents.</p> <p><u>Article 20 :</u> Demande de conseils aux experts par le Comité technique de Soutien</p> <p>Le Comité technique de Soutien peut demander les conseils professionnels aux experts, si cela est jugé nécessaire.</p> <p><u>Article 21 :</u> Transmission du rapport de la réunion du Comité technique de Soutien</p> <p>Le Coordonnateur du Comité technique de Soutien soumet le rapport de la réunion au Président du Comité de Bassin Versant dans les sept (7) jours après la tenue de la réunion.</p>
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UMUTWE WA IV: KOMITE TEKINIKI KU NGOMERO Z'AMAZI	CHAPTER IV: TECHNICAL COMMITTEE ON DAMS	CHAPITRE IV: COMITÉ TECHNIQUE SUR LES BARRAGES
<p><u>Ingingo ya 22:</u> Inshingano za Komite tekiniiki</p>	<p><u>Article 22:</u> Responsibilities of the Technical Committee</p>	<p><u>Article 22:</u> Attributions du Comité technique</p>
<p>Komite tekiniiki ifite inshingano zikurikira:</p>	<p>The Technical Committee has the following responsibilities:</p>	<p>Le Comité technique a les attributions suivantes:</p>
<p>1° kugira inama Minisitiri ufite umutungo kamere w'amazi mu nshingano ku byerekeye politiki, n'ingamba byerekeye iyubakwa, imicungire n'umutekano w'ingomero z'amazi;</p>	<p>1° to advise the Minister in charge of water resources management on policies, strategies related to the development, management and safety of dams;</p>	<p>1° donner des conseils au Ministre ayant la gestion des ressources en eau dans ses attributions sur les politiques, les stratégies relatifs au développement, à la gestion et la sécurité des barrages ;</p>
<p>2° kugira inama Ikigo gifite umutungo kamere w'amazi mu nshingano ku byerekeye ingamba n'amabwiriza yerekeye iyubakwa, imicungire n'umutekano by'ingomero z'amazi;</p>	<p>2° to advise the Authority in charge of water resources management on strategies and regulations related to the development, management and safety of dams;</p>	<p>2° donner des conseils à l'Office ayant la gestion des ressources en eau dans ses attributions sur les stratégies et les règlements relatifs au développement, à la gestion et la sécurité des barrages ;</p>
<p>3° gusuzuma mu buryo bwa tekiniiki no gutanga inama ku mishinga yose y'ubwubatsi bw'ingomero z'amazi;</p>	<p>3° to examine technically and provide advice on all construction projects of dams;</p>	<p>3° examiner techniquement et donner des avis sur tous les projets de construction des barrages ;</p>
<p>4° gusuzuma raporo z'igenzurwa ry'ingomero z'amazi no kugaragaza icyakorwa ku byerekeye umutekano, imikorere no gufata neza ingomero z'amazi;</p>	<p>4° to examine reports on monitoring of dams and make recommendations relating to safety, operation and maintenance of dams;</p>	<p>4° examiner les rapports de suivi des barrages et formuler des recommandations relatives à la sécurité, l'opération et la maintenance des barrages ;</p>

<p>5° gutanga inama no kugaragariza Ikigo gifite imicungire y'umutungo kamere w'amazi mu nshingano zacyo icyakorwa mu itegurwa, ishyirwa mu bikorwa n'ihindurwa ry'ibipimo ngenderwaho ku mutekano w'ingomero z'amazi;</p> <p>6° gusuzuma imiterere, imyubakire, isanwa, iyagurwa, ihindurwa, imikorere no gufata neza ingomero z'amazi zisanzweho n'inshya no kugenzura aho zihereye n'aho zubakwa;</p> <p>7° gutanga inama ku buryo buboneye bwo gukusanya no kubika amakuru y'ingomero z'amazi.</p>	<p>5° to provide advice and make recommendations to the Authority in charge of water resources management on the development, implementation and modification of the dams' safety standards;</p> <p>6° to examine design, construction, rehabilitation, extension, modification, operation and maintenance of existing and new dams and to investigate their location and construction site;</p> <p>7° to advise on appropriate methodology to collect and keep information on dams.</p>	<p>5° fournir des conseils et formuler des recommandations à l'Office ayant la gestion des ressources en eau dans ses attributions sur le développement, la mise en œuvre et la modification des normes de sécurité des barrages ;</p> <p>6° examiner la conception, la construction, la réhabilitation, l'extension, la modification, l'opération et la maintenance des barrages existants et nouveaux et mener une enquête sur leur emplacement et leur chantier de construction ;</p> <p>7° donner des conseils sur la méthodologie appropriée pour collecter et conserver les informations sur les barrages.</p>
<p><u>Ingingo ya 23:</u> Ibisabwa kugira ngo umuntu abe mu bagize Komite tekini</p> <p>Kugira ngo umuntu abe mu bagize Komite tekini agomba kuba afite ubuzobere mu mwuga, ubumenyi n'ubunararibonye mu byiciro bikurikira:</p> <p>1° imiterere y'amazi;</p> <p>2° imyubakire n'ibishushanyo by'inyubako;</p>	<p><u>Article 23:</u> Requirements for being a member of the Technical Committee</p> <p>In order for a person to be a member of the Technical Committee, he or she must have professional expertise, qualifications and experience in the following fields:</p> <p>1° hydrology;</p> <p>2° civil engineering and structural design engineering;</p>	<p><u>Article 23:</u> Conditions pour être membre du Comité technique</p> <p>Pour être membre du Comité technique une personne doit avoir une expertise professionnelle, qualifications et expérience dans les domaines suivants :</p> <p>1° l'hydrologie ;</p> <p>2° le génie civil et ingénierie de la conception des structures ;</p>

<p>3° umutungo kamere w'amazi;</p> <p>4° imiterere y'ubutaka no gupima imiterere y'ahantu;</p> <p>5° imicungire y'ibidukikije, imicungire y'ubutabazi, gusesengura ibyateza ingorane ku mutekano wa rubanda, imibereho y'abantu n'ubukungu.</p> <p><u>Ingingo ya 24:</u> Abagize Komite tekini n'igihe bamara ku mirimo yabo</p> <p>Komite tekini ku ngomero z'amazi igizwe n'abantu bakurikira:</p> <p>1° abarimu cyangwa abashakashatsi batatu (3): umwe wo muri kaminuza za Leta, umwe wo muri Kaminuza zigenga n'umwe wo mu bigo by'ubushakashatsi;</p> <p>2° abantu batatu (3) b'inararibonye bakora mu rwego rw'abikorera;</p> <p>3° abantu batatu (3) b'inararibonye bakora mu nzego za Leta.</p> <p>Igihe abagize Komite tekini bamara ku mirimo yabo ni imyaka itanu (5) ishobora kongerwa.</p>	<p>3° water resources engineering;</p> <p>4° geology, geotechnical engineering and land survey;</p> <p>5° environment management, emergency management, public safety risk analysis, sociology and economy.</p> <p><u>Article 24:</u> Members of the Technical Committee and their mandate</p> <p>The Technical Committee on dams is composed of the following members:</p> <p>1° three (3) lecturers or researchers: one from public universities, one from private universities and one from research institutions;</p> <p>2° three (3) experts from the private sector;</p> <p>3° three (3) experts from public institutions.</p> <p>The term of office of the members of the Technical Committee on dams is five (5) years renewable.</p>	<p>3° l'ingénierie des ressources en eau ;</p> <p>4° la géologie, la géotechnique et l'arpentage ;</p> <p>5° la gestion de l'environnement, la gestion des urgences, l'analyse des risques pour la sécurité publique, la sociologie et l'économie.</p> <p><u>Article 24:</u> Membres du Comité technique et leur mandat</p> <p>Le Comité technique sur les barrages est composé des membres suivants :</p> <p>1° trois (3) enseignants ou chercheurs: un provenant des universités publiques, un provenant des universités privées et un provenant des institutions de recherche ;</p> <p>2° trois (3) experts provenant du secteur privé ;</p> <p>3° trois (3) experts provenant des institutions publiques.</p> <p>Le mandat des membres du Comité technique sur les barrages est de cinq (5) ans renouvelable.</p>
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<p><u>Ingingo ya 25: Ubuyobozi bwa Komite tekiniiki</u></p> <p>Komite tekiniiki ku ngomero z'amazi iyoborwa n'aba bakurikira:</p> <ol style="list-style-type: none"> 1° Perezida; 2° Visi Perezida; 3° Umwanditsi. 	<p><u>Article 25: Management of the Technical Committee</u></p> <p>The Technical Committee on dams is governed by the following:</p> <ol style="list-style-type: none"> 1° the Chairperson; 2° the Deputy Chairperson; 3° the Secretary. 	<p><u>Article 25: Direction du Comité technique</u></p> <p>Le Comité technique sur les barrages est dirigé par les suivants :</p> <ol style="list-style-type: none"> 1° le Président ; 2° le Vice-Président ; 3° le Secrétaire.
<p><u>Ingingo ya 26: Inshingano za Perezida wa Komite tekiniiki</u></p> <p>Perezida wa Komite tekiniiki afite inshingano zikurikira:</p> <ol style="list-style-type: none"> 1° kuyobora Komite no guhuza ibikorwa byayo; 2° gutumiza no kuyobora inama za Komite; 3° gushyikiriza inyandikomvugo z'inama za Komite Ikigo gifite imicungire y'umutungo kamere w'amazi mu nshingano zacyo; 4° gukora indi mirimo yahabwa na Komite iri mu nshingano zayo. 	<p><u>Article 26: Duties of the Chairperson of the Technical Committee</u></p> <p>The Chairperson of the Technical Committee has the following duties:</p> <ol style="list-style-type: none"> 1° to head the Committee and coordinate its activities; 2° to convene and preside over meetings of the Committee; 3° to submit minutes of meetings of the Committee to the Authority in charge of water resources management; 4° to perform any other duties falling within the responsibilities of the Committee as the Committee may assign to him or her. 	<p><u>Article 26: Attributions du Président du Comité technique</u></p> <p>Le Président du Comité technique a les attributions suivantes :</p> <ol style="list-style-type: none"> 1° diriger le Comité et coordonner ses activités ; 2° convoquer et présider les réunions du Comité ; 3° soumettre les procès-verbaux de réunions du Comité à l'Office ayant la gestion des ressources en eau dans ses attributions ; 4° effectuer toute autre tâche relevant des attributions du Comité que ce dernier peut lui confier.

<p><u>Ingingo ya 27: Inshingano za Visi Perezida wa Komite tekiniiki</u></p> <p>Visi Perezida wa Komite tekiniiki afite inshingano zikurikira:</p> <ol style="list-style-type: none"> 1° kunganira Perezida no kumusimbura igihe adahari; 2° gukora indi mirimo yose yahabwa na Komite iri mu nshingano zayo. 	<p><u>Article 27: Duties of the Deputy Chairperson of the Technical Committee</u></p> <p>The Deputy Chairperson of the Technical Committee has the following duties:</p> <ol style="list-style-type: none"> 1° to assist the Chairperson and deputize him or her in case of his or her absence; 2° to perform any other duties falling within the responsibilities of the Committee as the Committee may assign to him or her. 	<p><u>Article 27: Attributions du Vice-Président du comité technique</u></p> <p>Le Vice-Président du Comité technique a les attributions suivantes :</p> <ol style="list-style-type: none"> 1° assister le Président et le remplacer en cas de son absence ; 2° effectuer toute autre tâche relevant des attributions du Comité que ce dernier peut lui confier.
<p><u>Ingingo ya 28: Umwanditsi wa Komite tekiniiki</u></p> <p>Umwanditsi wa Komite tekiniiki ni Umuyobozi w’Ishami rifite mu nshingano ingomero z’amazi mu Kigo gifite imicungire y’umutungo kamere w’amazi mu nshingano zacyo.</p>	<p><u>Article 28: Secretary of the Technical Committee</u></p> <p>The Secretary of the Technical Committee on dams is the Head of Unit in charge of dams in the Authority in charge of water resources management.</p>	<p><u>Article 28: Secrétaire du Comité technique</u></p> <p>Le Secrétaire du Comité technique sur les barrages est le Chef de l’Unité chargée des barrages dans l’Office ayant la gestion des ressources en eau dans ses attributions.</p>
<p><u>Ingingo ya 29: Inama ya Komite tekiniiki</u></p> <p>Inama ya Komite tekiniiki iterana buri gihembwe n’igihe cyose bibaye ngombwa. Ubutumire bukorwa mu nyandiko igaragaraza ibiri ku murongo w’ibygwa kandi bugezwa ku bagize Komite nibura iminsi cumi n’itanu (15) mbere y’uko inama iterana.</p>	<p><u>Article 29: Meeting of the Technical Committee</u></p> <p>The meeting of the Technical Committee is held each quarter and whenever necessary. The invitation is made in writing indicating the items on the agenda of the meeting and must be served to each member of the Committee at least fifteen (15) days before the meeting is held.</p>	<p><u>Article 29: Réunion du Comité technique</u></p> <p>La réunion du Comité technique se tient chaque trimestre et chaque fois que nécessaire. L’invitation se fait par écrit indiquant les points à l’ordre du jour de la réunion et doit parvenir aux membres du Comité au moins quinze (15) jours avant la tenue de la réunion.</p>

<p><u>Ingingo ya 30:</u> Umubare wa ngombwa kugira ngo inama ya Komite tekini ku iterane n'ifatwa ry'ibyemezo</p> <p>Inama ya Komite tekini iterana mu buryo bwemewe ari uko nibura bibiri bya gatatu (2/3) by'abayigize bahari. Ibyemezo bifatwa ku bwumvikane. Iyo bidashobotse bifatwa ku bwiganze busesuye bw'amajwi y'abagize Komite bahari. Umwanditsi wa Komite yitabira inama zayo ariko ntagira uburenganzira bwo gutora.</p> <p><u>Ingingo ya 31:</u> Kwemeza inyandikomvugo z'inama ya Komite tekini</p> <p>Ikigo gifite imicungire y'umutungo kamere w'amazi mu nshingano zacyo gikurikirana ko inyandiko mvugo z'inama ya Komite tekini zakozwe kandi zohererejwe abagize Komite ngo bazemeze mu gihe cy'iminsi cumi n'itanu (15) ikurikira inama.</p>	<p><u>Article 30:</u> Quorum for holding the meeting of the Technical Committee and decision taking</p> <p>The meeting of the Technical Committee is legally held if at least two-thirds (2/3) of its members are present. Decisions are taken through consensus. If consensus cannot be reached, the decisions are taken on the simple majority vote of the members of the Committee present. The Secretary of the Committee attends its meetings but he or she does not have voting right.</p> <p><u>Article 31:</u> Adoption of minutes of the meeting of the Technical Committee</p> <p>The Authority in charge of water resources management ensures that minutes of the meeting of the Technical Committee are taken and submitted to all Committee members for adoption within fifteen (15) days after the meeting.</p>	<p><u>Article 30 :</u> Quorum pour la tenue d'une réunion du Comité technique et sa prise de décisions</p> <p>La réunion du Comité technique est tenue légalement si au moins les deux tiers (2/3) de ses membres sont présents. Les décisions sont prises par consensus. Si un consensus ne peut être atteint, elles sont prises à la majorité simple des membres présents du Comité. Le Secrétaire du Comité participe à ses réunions mais il n'a pas le droit de vote.</p> <p><u>Article 31 :</u> Adoption des procès-verbaux de la réunion du Comité technique</p> <p>L'Office ayant la gestion des ressources en eau dans ses attributions veille à ce que les procès-verbaux des réunions du Comité technique ont été faits et transmis à tous les membres du Comité pour adoption dans les quinze (15) jours suivant la réunion.</p>
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<p>UMUTWE WA IV: INGINGO ZINYURANYE N'IZISOZA</p>	<p>CHAPTER V: MISCELLENEOUS AND FINAL PROVISIONS</p>	<p>CHAPITRE V: DISPOSITIONS DIVERSES ET FINALES</p>
<p><u>Ingingo ya 32:</u> Ubufasha bw'ibikenerwa na Komite y'Icyogogo, Komite tekiniiki y'Ubufasha na Komite tekiniiki</p>	<p><u>Article 32:</u> Logistical support to the Catchment Committee, the Technical Support Committee and the Technical Committee</p>	<p><u>Article 32:</u> Soutien logistique au Comité de Bassin Versant, au Comité technique de Soutien et au Comité technique</p>
<p>Ikigo giha Komite y'Icyogogo, Komite tekiniiki y'Ubufasha na Komite tekiniiki ku Ngomero z'Amazi ibikenerwa byose n'ubundi bufasha bwose kugira ngo zirangize neza inshingano zazo.</p>	<p>The Authority provides to the Catchment Committee, the Technical Support Committee and the Technical Committee on Dams all the necessary logistical requirements and any other support to enable them to effectively fulfill their responsibilities.</p>	<p>L'Office fournit au Comité de Bassin Versant, au Comité technique de Soutien et au Comité technique sur les Barrages toutes les exigences logistiques nécessaires et tout autre soutien leur permettant de remplir efficacement leurs attributions.</p>
<p><u>Ingingo ya 33:</u> Ivanwaho ry'iteka</p>	<p><u>Article 33:</u> Repealing an order</p>	<p><u>Article 33:</u> Abrogation d'un arrêté</p>
<p>Iteka rya Minisitiri n° 005/16.01 ryo ku wa 24/05/2013 rigena imiterere n'imikorere ya za komite z'ibibaya by'amazi rivanyweho.</p>	<p>Ministerial Order n° 005/16.01 of 24/05/2013 determining the organisation and functioning of hydrographic basin committees is repealed.</p>	<p>L'Arrêté Ministériel n° 005/16.01 du 24/05/2013 déterminant l'organisation et le fonctionnement des comités des bassins hydrographiques est abrogé.</p>
<p><u>Ingingo ya 34:</u> Igihe iri teka ritangirira gukurikizwa</p>	<p><u>Article 34:</u> Commencement</p>	<p><u>Article 34:</u> Entrée en vigueur</p>
<p>Iri teka ritangira gukurikizwa ku muni ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.</p>	<p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>

Kigali, 31/01/2022

(sé)

Dr MUJAWAMARIYA Jeanne d’Arc
Minisitiri w’Ibidukikije
Minister of Environment
Ministre de l’Environnement

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

(sé)

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