



Official Gazette of the Republic  
of Rwanda

**LAW N°56/2001 OF 31/12/2001 MODIFYING THE LAW N° 50/2000 OF DECEMBER 31, 2000 DETERMINING THE STATE FINANCES FOR THE 2001 FISCAL YEAR AS MODIFIED TO DATE.**

**We, Paul KAGAME,**  
President of the Republic,

**THE TRANSITIONAL NATIONAL ASSEMBLY HAS ADOPTED AND WE SANCTION, PROMULGATE THE LAW, AS DECLARED BY THE SUPREME COURT, SECTION OF CONSTITUTIONAL COURT, TO BE IN HARMONY WITH THE FUNDAMENTAL LAW IN THE RULING N° 066/11.02/01 PASSED ON 31/12/2001, AND ORDER IT TO BE PUBLISHED IN THE OFFICIAL GAZETTE OF THE REPUBLIC OF RWANDA.**

The Transitional National Assembly, meeting in its session of December 14, 2001;

Given the Fundamental Law as amended to date, especially the Constitution of June 10, 1991, in its articles 69,76,77,78 and 97 and the Arusha Peace Agreement in its part relating to Power-Sharing in its articles 6-d, 40, 43, 72 and 73;

Given the Law n° 01/82 of January 26, 1982 relating to the confirmation of decree-laws, especially the Decree-Law n° 23/19 of August 31, 1979 on Public Accounts in its Titles II and III;

Having reviewed the Law n° 50/2000 of December 31, 2000 relating to the determination of the State finances for the 2001 fiscal year as modified by the law n° 42/2001 of September 12, 2001, especially in its articles one, 2 and 3;

**ADOPTS:**

**TITLE ONE: PROVISIONS RELATING TO THE GENERAL BALANCE OF THE  
GOVERNMENT'S CONSOLIDATED BUDGET**

**CHAPTER ONE: EXPECTED REVENUES**

**Article One**

Article one of the Law n° 50/2000 of December 31, 2000 relating to the determination of the State finances for fiscal year 2001 as modified by article one of law n° 42/2001 of September 12, 2001 is modified as follows:

In accordance with Table "A" which follows, the final resources applicable to the Overall Government's Consolidated Budget for fiscal year 2001, are valued at

**ONE HUNDRED AND EIGHTY SIX BILLION, THREE HUNDRED AND EIGHTY FOUR MILLION, AND FOUR HUNDRED AND FORTY RWANDAN FRANCS RWF 186,384,000,440).**

The tax revenue and non-tax revenue and external and internal resources are allocated as follows:

**Tableau "A"**

<b>a. The tax revenue</b>	76 803 900 000
<b>Taxes on net incomes and profits</b>	22 156 800 000
Personal tax	8 114 600 000
Company tax	14 042 200 000
<b>Property tax</b>	<b>700 600 000</b>
<b>Domestic taxes on goods and services</b>	<b>38 484 300 000</b>
Turnover tax (ICHA) and VAT	24 111 500 000
Tax on beer	5 175 800 000
Tax on soft drinks	1 470 300 000
Tax on fuel	5 585 800 000
Tax on cigarettes	1 332 500 000
Road tax	478 300 000
Tax on axe weight	104 700 000
Tax on wines and liqueurs	225 400 000
<b>Taxes on external trade</b>	<b>15 642 200 000</b>
Import duty	10 850 100 000
Adjustment tax	2 251 100 000
Export duties on coffee	0
Other Import duties	939 600 000
Demurrage charges (MAGERWA)	1 421 400 000
<b>b. Non - Tax revenue</b>	<b>7 127 775 358</b>
<b>Fees and fines</b>	<b>217 900 000</b>
<b>Net profits from public enterprises</b>	<b>3 721 245 358</b>
- B.N.:R. profits	2 032 182 948
- Dividends from state enterprises	1 689 062 410
Revenue from public property and assets	976 200 000
Administrative fees	942 430 000
Exceptional non tax receipts	1 270 000 000
<b>TOTAL TAX AND NON-TAX REVENUE</b>	<b>83 931 675 358</b>
<b>c. External Grants</b>	<b>58 100 000 000</b>
Current grants	22 900 000 000
Capital grants	35 200 000 000
<b>d. External Loans</b>	<b>31 400 000 000</b>
Project loans	18 000 000 000
Budgetary loans	13 400 000 000
<b>e. Domestic Financing</b>	<b>12 952 325 082</b>
Treasury Bills Issue	5 600 000 000
Bank financing	7 352 325 082
<b>TOTAL BUDGET RESOURCES (a+b+c+d+e)</b>	<b>186 384 000 440</b>

## CHAPTER TWO: EXPENDITURES

### Article 2:

Article 2 of Law n° 50/2000 of December 31, 2000 relating to the determination of the State finances for the financial year 2001 as modified by article 2 of law n°42/2001 of September 12,2001 is modified as follows:

In accordance with table B follows, the final total expenditure of the State's General Budget for the fiscal year 2001 is valued at **ONE HUNDRED AND EIGHTY SIX BILLION, THREE HUNDRED AND EIGHTY FOUR MILLION, AND FOUR HUNDRED AND FORTY RWANDAN FRANCS (RWF 186,384,000,440)**.

The state expenditure is allocated to current expenditure, capital expenditure net lending and payment of arrears as follows:

### «Table B»

<b>a. Current Expenditure</b>	<b>116 317 000 440</b>
Recurrent Operating Expenditure	83 064 088 337
Wages and salaries	39 226 098 547
Goods and services	27 000 595 746
Exceptional expenditure	16 837 394 044
<b>Interest payments</b>	<b>4 835 974 490</b>
Interest on domestic debt	1 420 228 530
Interest on external debt	3 415 7453 960
<b>Repayment of Public Debt Principal</b>	<b>13 178 294 745</b>
Amortisation of domestic public debt	559 822 945
Amortisation of external public debt	12 618 471 800
<b>Subsidies and Current Transfers</b>	<b>15 238 642 868</b>
Subventions to public authorities	120 000 000
Subsidies to public enterprises	10 610 081 037
Subsidies to households	3 750 372 932
Transfers and sectorial subsidies	133 758 800
External contributions	624 430 099
<b>b. Capital Expenditure and Net Lending</b>	<b>58 235 000 000</b>
Capital Expenditure and Net Lending	56 835 000 000
On national resources	3 635 000 000
On projects loans	18 000 000 000
On capital project grants	35 200 000 000
Net Lending	1 400 000 000
Reimbursement to Rwandatel	1 400 000 000
<b>c. Payment of Arrears</b>	<b>11 832 000 000</b>
<b>TOTAL EXPENDITURE (a+b+c)</b>	<b>186 384 000 440</b>

**Article 3:**

Article 3 of law n° 50/200 of December 31, 2000 relating to the determination of the state finances for the fiscal year 2001 as modified by article 3 of law n°42/2001 of September 12, 2001 is modified in accordance with Table "C" below on the Consolidated State Budget.

**Table "C"**

<b>a. Domestic revenue</b>	<b>83 931 675 358</b>
<b>Tax revenue</b>	<b>76 803 900 000</b>
Income tax	22 156 800 000
Property tax	700 600 000
Taxes on goods and services	38 484 300 000
Tax on external trade	15 462 200 000
<b>Non tax revenue</b>	<b>7 127 775 358</b>
Fees and fines	217 900 000
Income from public enterprises	3 721 245 358
Income from public assets	976 200 000
Revenue from Provinces	0
Administrative fees	942 430 000
Exceptional non-tax receipts	1 270 000 000
<b>b. External revenue</b>	<b>89 500 000 000</b>
External grants	58 100 000 000
Current	22 900 000 000
Capital	35 200 000 000
<b>External loans</b>	<b>31 400 000 000</b>
Project loans	18 000 000 000
Budgetary loans	13 400 000 000
<b>c. Domestic financing</b>	<b>12 952 325 082</b>
Issue of Treasury Bills	5 600 000 000
Bank financing	7 352 325 082
<b>TOTAL RESOURCES OF THE STATE</b>	<b>186 384 000 440</b>
<b>TOTAL EXPENDITURE OF THE STATE</b>	<b>186 384 000 440</b>
<b>a. Current expenditure</b>	<b>116 317 000 440</b>
Wages and salaries	39 226 098 547
Goods and services	27 000 595 746
Interest payments	4 835 974 490
Repayment of Public Debt Principal	13 178 294 745
Subvention to public authorities	120 000 000
Subvention to public enterprises	10 610 081 037
Subvention to households	3 750 372 932
Transfers and sectorial subsidies	133 758 800
Contributions to international organisations	624 430 099
Exceptional social expenditure	16 837 394 044
<b>b. Capital expenditure</b>	<b>56 835 000 000</b>
<b>c. Net lending</b>	<b>1 400 000 000</b>
<b>d. Payment of arrears</b>	<b>11 832 000 000</b>

**TITLE II: FINAL PROVISIONS**

**Article 4:**

All previous legal provisions contrary to this law are abrogated

**Article 5:**

This law comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda, and becomes effective as of September 12, 2001.

Kigali, on 31/12/2001

The President of the Republic

**Paul KAGAME**

(sé)

The Prime Minister

**Bernard MAKUZA**

(sé)

The Minister of Finance and Economic Planning

**Donald KABERUKA**

(sé)

Seen and sealed with the Seal of the Republic:

The Minister of Justice and Institutional Relations

**Jean de Dieu MUCYO**

(sé)