RUTONGO
MINES

INTERNAL MEMO FOR VAT CHARGED ON HIRED VEHICLES.

Reference is made to the amendment of tax law in Rwanda (LAW Nº 009/2025 OF 27/05/2025 AMENDING LAW Nº 049/2023 OF 05/09/2023 ESTABLISHING VALUE ADDED TAX)

Article 8 of Law nº 049/2023 of 05/09/2023 establishing value added tax amended and removed trucks (Fuso and Howo) from the list of VAT Exemptions.

Reference is also made to the letter received from FUSO owner (Twagiramungu) dated 24th October 2025 requesting Rutongo Mines Ltd to add VAT on the rental amount paid per month from 1,400,000Rwf to 1,652,000Rwf per Month VAT Inclusive) and

Reference is made to the letter received from HOWO owner Ntahompagaze Innocent dated 25th August 2025 requesting Rutongo Mines Ltd to add VAT on the rental amount paid per month from 4,500,000Rwf to 5,310,000Rwf per Month VAT Inclusive

This internal memo approves the addition of VAT on the rented vehicles (FUSO and HOWO).

All other terms and conditions regarding rented vehicles (FUSO and HOWO) remain unchanged.

Approvals:

Sn	Names	Position	Signature	Date
1	Joseph Muhiire	Group Procurement Superintendent	[signature]	31/10/2025
2	Peter Simon Kayonga	Fleet Officer	[signature]	31/10/2025
3	Jeome Sande	Group Supply Chain Manager	[signature]	31/10/2025
4	Calvin Whitford	Acting General Manager	[signature]	31/10/2025

Kuwa 24/10/2025

TWAGIRAMUNGU

Akarere ka Gasabo

Umurenge wa Jabana

Tin: 119492757

Tel: 0782205210

Bwana Muyobozi mukuru wa Rutongo Mines Ltd

Impamvu: Gusaba kongererwaho TVA kuri transport

Bwana Muyobozi,

Mbandikiye iyi baruwa mbasaba ko mwanyongereraho amafaranga y' umusoro ku nyongeragaciro(TVA) ku mafaranga mwari musanzwe mumpa ya transport.

Mu by' ukuri mfite imodoka ifite Plaque RAB540H itwara ibintu muri company muyoboye, mukaba mwari musanzwe mumpa amafaranga angana na miliyoni imwe n' ibihumbi Magana ane (1,400,000Frw) buri kwezi, nkabaha facture ariko itariho TVA. Bite n' itegeko rishya rigena imisoro ryemeje ko transport izajya itanga umusoro wa TVA, ni muri urwo Rwego nabasaba ko ku mafaranga mwanyishyuraga mwakongeraho ibimbi Magana abiri na mirongo itanu na bibiri (252,000 Frw) bya TVA kugirango nanjye njye nyongera kuri facture nari nsanzwe mbaha. Bityo mukazajya munyishyura miliyoni imwe n' ibihumbi Magana atandatu na mirongo itanu na bibiri (1,652,000 Frw) hanyuma nanjye umusoro nkajya nywiyishyurira mu kigo cy' imisoro n' amahoro.

Mu gihe ngitegereje igisubizo cyanyu cyiza, mbaye mbashimiye, kandi nkanabashimira imikoranire myiza mudahwema kutugaragariza.

TWAGIRAMUNGU

NTAHOMPAGAZE INNOCENT
AKARERE KA RULINDO
UMURENGE WA CYINZUZI
TEL:0788438908
Email:ntahompagazeinnocent0@gmail.com

kigali kuwa 25/08/2025

Bwana Muyobozi Mukuru wa RUTONGO MINES

Impamvu :Gusaba guhindura amasezerano y'ibiciro dufitanye

Bwana Muyobozi ,

Nshingiye ku masezerano dufitanye yo kubakodesha imodoka y'ikamyo yo mu bwoko bwa Howo , mukaba mwampagaga amafaranga angana na miliyoni enye n'ibihumbi Magana atanu (**4,500,000FRW**)ku modoka imwe nkaba nagirango mbamenye ko RRA yemeje ko tugomba kujya dutanga EBM ifite T.V.A ni muri urwo rwego nabasabaga ko mwajya muyongeraho aya TVA angana 18% .

Mbaye mbashimiye mugihe ngitegereje igisubizo cyanyu cyiza .

NTAHOMPAGAZE INNOCENT