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REVIEW OF THE MAIN LEGAL TEXTS ADOPTED IN RWANDA SINCE 2025



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Since 2025, Rwanda has continued its legislative modernization efforts to strengthen its institutional, economic, social, and security frameworks. The reforms adopted cover a wide range of sectors, including public administration, justice, financial governance, taxation, environment, national defense, territorial planning, and the regulation of faith-based and financial organizations.

1. GOVERNANCE, PUBLIC ADMINISTRATION, AND INSTITUTIONS

Several new legal instruments have redefined the organization of public bodies and staff statutes, notably:

- The reorganization of the Refugees and Asylum Seekers Appeal Tribunal;
- The special statute governing staff of public higher learning institutions and the Rwanda Atomic Energy Board;
- The organization of Rwanda Polytechnic;



- The regulations guiding faith-based organizations;
- The procedural framework on plea-bargaining, reflecting the modernization of judicial practices.

These reforms aim to enhance governance efficiency, improve professionalism in public service, and strengthen the legal framework for regulated entities.

2. JUSTICE, SECURITY, AND NATIONAL PROTECTION

Rwanda has enacted structural measures in national security and the fight against financial crime, including:

- The Law on the Prevention and Punishment of Money Laundering and the Financing of Terrorism;
- The Prime Minister's Order establishing the National Counter-Terrorism Committee;
- The Presidential Order ratifying the Peace Agreement between Rwanda and the Democratic Republic of Congo (Washington, June 27, 2025).

These instruments reflect a proactive and internationally aligned security policy.

3. FINANCIAL SECTOR AND TAXATION

Fiscal and financial reforms have played a key role, including:

- The Law governing the Central Securities Depository and Qualified Financial Contracts;
- Updated regulations on foreign exchange and bank credit classification;
- Fiscal reforms covering:
 - Excise duties,
 - Value Added Tax (VAT),
 - Income tax,
 - Petroleum levy,
 - Environmental tax on imported plastic packaging,
 - Tourism tax on accommodation.

These measures aim to strengthen public revenue mobilization, promote fiscal discipline, and ensure transparency in financial markets.

4. URBAN PLANNING, ENVIRONMENT, AND LAND MANAGEMENT

As part of the National Strategy for Transformation (NST1), several texts on spatial planning and environmental protection were enacted, including:

- Master Plans for the districts of Ngoma, Rulindo, Rwamagana, Musanze, and Gakenke;
- The Ministerial Order on air pollutant emissions;
- The regulatory framework for activities involving Living Modified Organisms (biotechnology).

These norms promote controlled, sustainable urbanization aligned with emerging technologies.

5. SOCIAL PROTECTION AND CIVIL ADMINISTRATION

Key innovations include:

- The increase of pension and occupational hazard benefits;
- The reform of civil status registration procedures;
- The determination of conditions for the emancipation of minors.

These measures reinforce social protection, civil rights recognition, and administrative efficiency



6. TRANSPORT AND TRADE

Ministerial Orders have modernized:

- Vehicle registration and taxation procedures for imported and already registered vehicles;
- VAT exemptions for certain financial services;
- The reward mechanism linked to VAT compliance.

CONCLUSION

The year 2025 stands as a pivotal regulatory milestone for Rwanda, reflecting a vision grounded in good governance, international integration, financial stability, modern territorial planning, and a strengthened fiscal framework. Together, these reforms are expected to enhance investor confidence, legal certainty, and the overall efficiency of public administration.

REVIEW OF THE MAIN LEGAL TEXTS ADOPTED IN RWANDA SINCE 2025

1. **PRIME MINISTER'S ORDER N° 019/03 OF 25/06/2025 DETERMINING ORGANISATIONAL STRUCTURE OF APPEAL TRIBUNAL FOR REFUGEES AND APPLICANTS FOR REFUGEE STATUS**
 - <https://www.amategeko.gov.rw/view/toc/doc/9649/10136>
2. **PRIME MINISTER'S ORDER N° 017/03 OF 03/06/2025 RELATING TO ORGANS OF THE RWANDA POLYTECHNIC**
 - <https://www.amategeko.gov.rw/view/toc/doc/9619/10105>
3. **3PRIME MINISTER'S ORDER No 016/03 Of 03/06/2025 ESTABLISHING THE SPECIAL STATUTE OVERNING EMPLOYEES OF PUBLIC INSTITUTIONS OF HIGHER LEARNING**
 - <https://www.amategeko.gov.rw/view/toc/doc/9618/10104>
4. **PRIME MINISTER'S ORDER N° 011/03 OF 23/05/2025 ESTABLISHING THE SPECIAL STATUTE GOVERNING EMPLOYEES OF RWANDA ATOMIC ENERGY BOARD**
 - <https://www.amategeko.gov.rw/view/toc/doc/9556/10040>
5. **REGULATIONS OF THE CHIEF EXECUTIVE OFFICER OF RWANDA GOVERNANCE BOARD No 01/2025 OF 06/03/2025 RELATING TO ADDITIONAL REQUIREMENTS FOR FAITH-BASED ORGANIZATIONS**
 - <https://www.amategeko.gov.rw/view/toc/doc/9113/9607>
6. **LAW N° 016/2025 OF 02/06/2025 GOVERNING THE CENTRAL SECURITIES DEPOSITORY, QUALIFIED FINANCIAL CONTRACTS AND NETTING AGREEMENTS**
 - <https://www.amategeko.gov.rw/view/toc/doc/9577/10061>

7. 7PRESIDENTIAL ORDER N° 002/01 OF 05/02/2025 INCREASING PENSION AND OCCUPATIONAL HAZARDS BENEFITS GRANTED BY RWANDA SOCIAL SECURITY

- <https://www.amategeko.gov.rw/view/toc/doc/8839/9175>

8. 8REGULATIONS No 89/2025 OF 23/05/2025 AMENDING THE REGULATION N° 42/2022 OF 13/04/2022 GOVERNING FOREIGN EXCHANGE OPERATIONS

- <https://www.amategeko.gov.rw/view/toc/doc/9558/10042>

9. REGULATION N° 86/2024 OF 19/12/2024 ON CREDIT FACILITIES CLASSIFICATION AND PROVISIONING FOR BANKS

<https://www.amategeko.gov.rw/view/toc/doc/8837/9173>

10. REGULATION No 88/2024 OF 19/12/2024 GOVERNING RISK BASED CAPITAL REQUIREMENTS FOR INSURERS

- <https://www.amategeko.gov.rw/view/toc/doc/8836/9172>

11. MINISTERIAL INSTRUCTIONS N° 001/25/10/TC OF 21/01/2025 DETERMINING THE TEMPLATE OF RULES OF PROCEDURE OF ATONTINE

- <https://www.amategeko.gov.rw/view/toc/doc/8638/8984>

12. MINISTERIAL ORDER N° 005/MoE/25 OF 25/08/2025 RELATING TO AIR POLLUTANT EMISSION

- <https://www.amategeko.gov.rw/view/toc/doc/9794/10288>

13. MINISTERIAL ORDER N° 011/25/10/TC OF 28/07/2025 ESTABLISHING LAND USE AND DEVELOPMENT MASTER PLAN OF NGOMA DISTRICT

- <https://www.amategeko.gov.rw/view/toc/doc/9730/10220>

14. MINISTERIAL ORDER N° 009/25/10/TC OF 28/07/2025 ESTABLISHING LAND USE AND DEVELOPMENT MASTER PLAN OF RULINDO DISTRICT

- <https://www.amategeko.gov.rw/view/toc/doc/9728/10218>

15. MINISTERIAL ORDER N° 008/25/10/TC OF 28/07/2025 ESTABLISHING LAND USE AND DEVELOPMENT MASTER PLAN OF RWAMAGANA DISTRICT

- <https://www.amategeko.gov.rw/view/toc/doc/9727/10217>

16. MINISTERIAL ORDER N° 006/25/10/TC OF 28/07/2025 ESTABLISHING LAND USE AND DEVELOPMENT MASTER PLAN OF MUSANZE DISTRICT

- <https://www.amategeko.gov.rw/view/toc/doc/9675/10163>

17. MINISTERIAL ORDER N° 004/25/10/TC OF 28/07/2025 ESTABLISHING LAND USE AND DEVELOPMENT MASTER PLAN OF GAKENKE DISTRICT

- <https://www.amategeko.gov.rw/view/toc/doc/9665/10152>

18. MINISTERIAL ORDER N° 003/07.01 OF 21/05/2025 DETERMINING CONDITIONS FOR EMANCIPATION OF A CHILD

- <https://www.amategeko.gov.rw/view/toc/doc/9542/10024>

19. MINISTERIAL ORDER No 001/07.01 OF 21/05/2025 ON CIVIL STATUS REGISTRATION

- <https://www.amategeko.gov.rw/view/toc/doc/9540/10022>

20. MINISTERIAL ORDER No 001/MoE/25 OF 13/01/2025 ON THE APPLICATION FOR A PERMIT FOR LIVING MODIFIED ORGANISM RELATED ACTIVITIES

- <https://www.amategeko.gov.rw/view/toc/doc/8614/8958>

21. LAW N° 001/2025 OF 22/01/2025 ON THE PREVENTION AND PUNISHMENT OF MONEY LAUNDERING, TERRORIST FINANCING AND THE FINANCING OF PROLIFERATION OF WEAPONS OF MASS DESTRUCTION

- <https://www.amategeko.gov.rw/view/toc/doc/8633/8979>

22. PRIME MINISTER'S ORDER N° 001/03 OF 22/01/2025 GOVERNING THE NATIONAL COUNTER-TERRORISM COMMITTEE

- <https://www.amategeko.gov.rw/view/toc/doc/8639/8986>

23. PRACTICE DIRECTIONS OF THE PRESIDENT OF THE SUPREME COURT N° 001/2025 OF 03/09/2025 GOVERNING THE PLEA- BARGAINING PROCEDURE

- <https://www.amategeko.gov.rw/view/toc/doc/9781/10275>

24. LAW N° 028/2025 OF 03/10/2025 AMENDING LAW N° 013/2018 OF 04/04/2018 DETERMINING THE ORGANISATION, POWERS AND FUNCTIONING OF THE HIGH COUNCIL OF THE NATIONAL PUBLIC PROSECUTION AUTHORITY

- <https://www.amategeko.gov.rw/view/toc/doc/9941/10447>

25. LAW N° 027/2025 OF 03/10/2025 AMENDING LAW N° 44 BIS/2011 OF 26/11/2011 GOVERNING THE STATUTE OF PROSECUTORS AND OTHER STAFF OF THE NATIONAL PUBLIC PROSECUTION AUTHORITY

- <https://www.amategeko.gov.rw/view/toc/doc/9940/10446>

26. PRESIDENTIAL ORDER N° 014/01 OF 25/08/2025 GOVERNING SERVICES OF THE RWANDA DEFENCE FORCE

- <https://www.amategeko.gov.rw/view/toc/doc/9747/10237>

27. PRESIDENTIAL ORDER N° 018/01 OF 25/08/2025 RATIFYING THE PEACE AGREEMENT BETWEEN THE DEMOCRATIC REPUBLIC OF THE CONGO AND THE REPUBLIC OF RWANDA, SIGNED AT WASHINGTON, UNITED STATES OF AMERICA, ON 27 JUNE 2025

- <https://www.amategeko.gov.rw/view/toc/doc/9783/10277>

28. REGULATIONS N° 001/FIC/2025 OF 15/01/2025 RELATING TO TARGETED FINANCIAL SANCTIONS

- <https://www.amategeko.gov.rw/view/toc/doc/8617/8962>

29. MINISTERIAL ORDER N° 003/25/10/TC OF 16/04/2025 DETERMINING THE AMOUNT OF REGISTRATION FEES FOR IMPORTED AND ALREADY REGISTERED VEHICLES IN RWANDA

- <https://www.amategeko.gov.rw/view/toc/doc/9384/9858>

30. MINISTERIAL ORDER N° 002/25/10/TC OF 16/04/2025 RELATING TO THE REWARD BASED ON THE VALUE ADDED TAX

- <https://www.amategeko.gov.rw/view/toc/doc/9383/9857>

31. MINISTERIAL ORDER N° 001/25/10/TC OF 16/04/2025 DETERMINING FINANCIAL AND INSURANCESERVICES EXEMPTED FROM VALUE ADDED TAX

- <https://www.amategeko.gov.rw/view/toc/doc/9382/9856>

32. LAW N° 012/2025 OF 27/05/2025 ESTABLISHING A LEVY ON PETROL AND GAS OIL FOR THE ESTABLISHMENT OF STRATEGIC PETROLEUM PRODUCTS RESERVES.

- <https://www.ama tegeko.gov.rw/view/toc/doc/9573/10057>

33. LAW N° 011/2025 OF 27/05/2025 ESTABLISHING THE EXCISE DUTY

- <https://www.amategeko.gov.rw/view/toc/doc/9571/10055>

**34. LAW N° 009/2025 OF 27/05/2025 AMENDING LAW N° 049/2023 OF 05/09/2023
ESTABLISHING VALUE ADDED TAX**

- <https://www.amategeko.gov.rw/view/toc/doc/9565/10049>

**35. LAW N° 010/2025 OF 27/05/2025 ESTABLISHING AN ENVIRONMENTAL LEVY
ON IMPORTED ITEMS PACKAGED IN PLASTIC MATERIALS**

- <https://www.amategeko.gov.rw/view/toc/doc/9564/10048>

**36. LAW N° 015/2025 OF 27/05/2025 ESTABLISHING A TOURISM TAX ON
ACCOMMODATION**

- <https://www.amategeko.gov.rw/view/toc/doc/9560/10044>

**37. LAW N° 014/2025 OF 27/05/2025 AMENDING LAW N° 027/2022 OF 20/10/2022
ESTABLISHING TAXES ON INCOME**

- <https://www.amategeko.gov.rw/view/toc/doc/9559/10043>

**38. DIRECTIVES OF THE COMMISSIONER GENERAL N° 001/RRA/25 OF
03/10/2025 DETERMINING REQUIREMENTS AND FUNCTIONING OF
QUALIFIED PROFESSIONALS WHO REPRESENT TAXPAYERS**

- <https://www.amategeko.gov.rw/view/toc/doc/9939/10445>