



BE RWANDA WISE · DOING BUSINESS IN RWANDA

The guide for foreign and Rwandan investors

Chapter 11 of 11

Agriculture

Rwanda reset its agricultural statute book on 11 September 2026, when two framework laws of 2 September 2026 came into force: Law N° 041/2026 governing agriculture, which replaced the seeds, agrochemicals and plant health laws, and Law N° 042/2026 governing animal husbandry and fisheries, which replaced four laws on livestock identification, animal diseases, aquaculture and beekeeping, with most of their implementing Orders still awaited. Around them sit the land and water rules that govern every farm, the Investment Code incentives for large-scale operations and exporters, and the instructions and regulations through which NAEB, RICA and Rwanda FDA control coffee, tea, horticulture, processed food and exports. This chapter sets out those rules for a foreign or Rwandan investor that wants to farm, export, supply inputs, keep livestock or fish, process food, or lend to or acquire an agribusiness, as they stand at 16 October 2026.

Reviewed 16 October 2026. Prepared by a commercial lawyer with over 30 years' international experience. Legal and tax information, not legal advice. Rates, thresholds and procedures change: confirm anything important with the relevant authority or an advocate registered with the Rwanda Bar Association before you act. Laws are published in Kinyarwanda, English and French in the Official Gazette; check the official text before relying on a translation.

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Agriculture

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AT A GLANCE

Governing law

- [Law N° 041/2026 of 02/09/2026 governing agriculture \(Official Gazette n° Special Bis of 11/09/2026\), in force on publication; repealed the 2012 agrochemicals law, the 2016 seeds and plant varieties law and the 2016 plant health law \(Article 108\)](#)
- [Law N° 042/2026 of 02/09/2026 governing animal husbandry and fisheries \(Official Gazette n° Special Bis of 11/09/2026\), in force on publication; repealed four laws of 2002, 2008 and 2013 \(Article 66\)](#)
- [Law N° 27/2021 of 10/06/2021 governing land, with Prime Minister's Order N° 008/03 of 03/07/2022 on land allocation \(99-year leases for agricultural land\)](#)
- [Ministerial Order No 001/MoE/24 of 02/04/2024 relating to water resources use permit \(permit for irrigation of more than one hectare\)](#)
- [Law N° 006/2021 of 05/02/2021 on Investment Promotion and Facilitation \(large-scale agricultural operations, horticulture and agro-tourism among the priority sectors\)](#)
- [Law N° 009/2025 of 27/05/2025 amending the VAT Law \(exemptions for unprocessed produce, agricultural insurance and listed inputs and machinery\)](#)
- [Law N° 13/2017 of 14/04/2017 establishing the National Agricultural Export Development Board \(NAEB\)](#)
- [Ministerial Instructions N° 006 of 15/06/2023 regulating coffee farming and coffee trade \(end of coffee zoning; export fees\)](#)
- [Rwanda FDA Regulations CBD/TRG/028 governing licensing to manufacture, store](#)

Who you will deal with

- Ministry of Agriculture and Animal Resources (MINAGRI): policy and PSTA5, the Ministerial Orders required by Laws N° 041/2026 and N° 042/2026, ministerial instructions on coffee and other crops, and hierarchical appeals
- Rwanda Agriculture and Animal Resources Development Board (RAB): research, extension, irrigation programmes and the Smart Nkunganire input subsidy, and in practice "the Authority" under Law N° 042/2026 that registers livestock farmers and animals and authorises aquaculture, beekeeping and imports of live animals
- National Agricultural Export Development Board (NAEB): export development and regulation of coffee, tea, horticulture and other export commodities, the Export Operation Licence, minimum farm-gate prices and commodity instructions
- Rwanda Inspectorate, Competition and Consumer Protection Authority (RICA): the national plant protection organisation that performs in practice the functions of "the Authority" under Law N° 041/2026 (seed certification, agrochemical registration, agro-dealer licences, phytosanitary certificates), licenses milk collection centres, slaughterhouses and feed premises, and enforces competition law
- Rwanda Food and Drugs Authority (Rwanda FDA) and Rwanda Standards Board (RSB): licensing of food premises, registration of processed foods and veterinary medicines, standards and the S-Mark
- Rwanda Development Board (RDB): company registration, the investment certificate,

and sell processed foods (in force January 2022)

requests for State land and the environmental certificate through its One Stop Centre

- Ministry of Environment, National Land Authority (NLA), Rwanda Water Resources Board (RWB) and the Districts: land policy, the land register and changes of use, water use permits, local land use monitoring and requisition of idle land
- Rwanda Revenue Authority (RRA), Development Bank of Rwanda (BRD) and Capital Market Authority (CMA): tax, VAT exemptions and the VAT Deferral Facility; development finance and the former BDF guarantee schemes; licensing of warehouse receipt operators

Key figures

Weight of the sector (NISR)	Agriculture, forestry and fishing 20% of GDP at current prices in fiscal year 2025/26, growing 7%; 39.1% of employed persons in 2025
Agricultural exports (NAEB)	About USD 1.1 billion in fiscal year 2025/26, against USD 893 million in 2024/25; horticulture USD 86.2 million in 2024/25
Farmland tenure	99-year emphyteutic lease for agricultural land; State land concessions up to 49 years; a foreign holder applies for renewal at least 90 days before expiry
Water use permit (Ministerial Order No 001/MoE/24)	Needed to irrigate more than 1 ha; fee RWF 35,000; decision within 90 days; valid up to 15 years; above 10 ha an environmental impact assessment certificate and feasibility study are also required

What changed in 2024–26

- 28 October and 6 December 2024: NAEB signed its Instructions for exportation of avocados, setting minimum dry matter of 21% for Hass and requiring registered farms, packhouses and exporters, and MINAGRI launched the fifth Strategic Plan for Agriculture Transformation (PSTA5) for 2024/25 to 2028/29.
- 27 May and November 2025: Law N° 009/2025 replaced the VAT exemption list, keeping unprocessed produce, processed maize, rice and milk and agricultural insurance exempt, and the Minister of Finance transmitted to RRA the approved list of about 5,700 exempt agricultural and livestock inputs and machinery.
- June and July 2025: NAEB issued its green leaf tea instructions (covering letter of 3 June 2025), approved new requirements for the five-year Export Operation Licence on 1 July 2025, and on 31 July 2025 the Government decided to integrate the Business Development Fund into BRD, which took over its services at the end of 2025.
- December 2025: RICA's Export Protocols, signed on 31 December 2025, limited exports of capsicums, cut roses, Momordica and baby corn to the EU and UK to approved

Large-scale agricultural operation (Investment Code, Article 2(30))	Mechanised crops on 200 ha; 5,000 chickens and 500 other animals; or 500 tonnes of fish a year: 15% corporate income tax for a registered investor instead of 28%
Farm income exemption (Article 21, Law N° 027/2022)	Income from agricultural and livestock activities exempt up to turnover of RWF 12,000,000 in a tax period; that amount excluded above it
Coffee in 2026	Minimum cherry price RWF 750/kg (RWF 200 for floaters); NAEB fee 3% of value on fully washed coffee below 80 points, 5% on semi-washed, specialty exempt
National Agriculture Insurance Scheme	Government pays 40% of the premium for listed crops, livestock and, since 7 May 2026, greenhouses
Criminal exposure under Law N° 041/2026	Trading substandard or counterfeit seed or non-compliant agrochemicals: 2 to 5 years and a fine of 5 to 10 times the value (Articles 104 and 105); commercial export or import without a phytosanitary certificate: 1 to 2 years and the same multiple (Article 103)

protected sites, and Regulation (EU) 2025/2650, published on 23 December 2025, set 30 December 2026 as the date from which the EU Deforestation Regulation applies to coffee for large and medium operators.

- January and February 2026: NAEB raised the minimum coffee cherry price to RWF 750 per kilogram, 25% above the 2025 price, and issued Instructions N° 224/2026 governing the 2026 coffee season.
- 30 June and 1 August 2026: the VAT exemption for industrial machinery, capital assets and raw materials ended, and RRA's VAT Deferral Facility came into force for manufacturers, including agro-processors, importing Chapter 84 and 85 machinery.
- 11 September 2026: Law N° 041/2026 governing agriculture and Law N° 042/2026 governing animal husbandry and fisheries came into force on publication in the Official Gazette n° Special Bis, repealing seven earlier laws without a general transitional provision.

Who this applies to. Agriculture is open to foreign investors on the same terms as Rwandans. Article 3 of the Investment Code opens all sectors to private investment regardless of origin, and neither the Code nor Law N° 041/2026 nor Law N° 042/2026 imposes a foreign ownership cap, a local partner or a list of activities reserved to Rwandans, so a wholly foreign-owned company obtains the same seed, agro-dealer, export, water, food and veterinary approvals, pays the same minimum cherry price and fees, faces the same penalties and claims the same incentives. The main difference is land: under Article 16 of the Land Law a foreigner holds only an emphyteutic lease or a land concession, allocated for investment, and must apply for renewal at least 90 days before the lease expires, while a Rwandan's lease renews automatically; the Land Law makes no

exception for East African Community or COMESA nationals, and a branch of a foreign company counts as a foreigner, whereas a Rwanda-incorporated subsidiary is not one on the text of Article 2(30), a point to confirm with NLA. Other differences concern people and money: foreign managers need work permits, dividends and fees paid abroad bear withholding tax unless a treaty applies, and payments to Rwandan outgrowers and staff must be priced and paid in Rwandan francs.

Why agriculture needs a chapter of its own

Agriculture is the largest employer in Rwanda and one of its largest sources of export earnings. The National Institute of Statistics of Rwanda (NISR) put agriculture, forestry and fishing at **20% of GDP** at current prices in fiscal year 2025/26, with real growth of 7% and export crops up 21%, and its 2025 Labour Force Survey places 39.1% of employed persons in the sector. The National Agricultural Export Development Board (NAEB) announced in August 2026 that agricultural exports reached about **USD 1.1 billion** in 2025/26, against USD 893 million the year before, the first time they have passed USD 1 billion; coffee, tea and horticulture remain the core of the basket. Farming is overwhelmingly smallholder: the fifth Strategic Plan for Agriculture Transformation (PSTA5) records an average landholding of 0.45 hectares, with half of agricultural households holding less than 0.2 hectares. That one fact shapes almost every legal question in this chapter, from how an investor assembles land and water to how it sources produce from outgrowers and cooperatives.

Policy is set in layers: Vision 2050, the second National Strategy for Transformation (NST2), the National Agriculture Policy of 2018 and PSTA5, which covers 2024/25 to 2028/29, was launched on 6 December 2024 and is costed at RWF 6,406.5 billion in its abridged version, 43.7% of it expected from private investment. Its targets steer where State land, irrigation and donor finance become available: agricultural export revenue of USD 1,540 million, foreign direct investment in agriculture and agro-processing rising from USD 23.2 million to USD 150 million, and 132,171 hectares under irrigation by 2028/29. The Investment Code opens every sector to private investment regardless of origin and lists large-scale agricultural operations, horticulture and agro-tourism among its priority sectors, and the Government promotes serviced sites such as the Gabiro Agribusiness Hub in Nyagatare District. The policy stack, the vehicles available to a foreign investor and the first 90 days of a new agribusiness are set out in [Agricultural policy, law and regulators](#).

The 2026 framework laws and the regulators

The statute book changed on **11 September 2026**, when Law N° 041/2026 of 02/09/2026 governing agriculture and Law N° 042/2026 of 02/09/2026 governing animal husbandry and fisheries were published in the Official Gazette n° Special Bis of 11/09/2026 and came into force. Law N° 041/2026 repealed Law n° 30/2012 governing agrochemicals, Law n° 005/2016 governing seeds and plant varieties and Law n° 16/2016 on plant health protection (Article 108), classifies farmers as small-scale, medium-scale or large-scale (Article 4), requires every farmer to farm so as to keep the soil productive and to respect label waiting periods for pesticides and fertilisers (Articles 5 and 6), and consolidates the rules on crop varieties, breeders' rights, seed, plant health and agrochemicals. Law N° 042/2026

repealed the laws of 2002 on livestock identification, of 2008 on contagious animal diseases and on aquaculture and fishing, and of 2013 on beekeeping (Article 66), and requires every livestock farmer to register with its Authority (Article 8).

Two features of the reform need watching. Almost every operational detail, from the farmer classification criteria and fees to licence requirements, the format of the phytosanitary certificate and administrative sanctions, is left to Ministerial Orders, none of which had been published at 16 October 2026. And neither Law contains a general transitional provision on licences, registrations and implementing instruments issued under the repealed laws, so a holder of a seed, agro-dealer, import or livestock authorisation granted before 11 September 2026 should confirm in writing with the issuing organ that it remains valid, and contracts and due diligence reports should cite the 2026 Laws. Law N° 041/2026 refers to "the Authority" without naming it; the Rwanda Inspectorate, Competition and Consumer Protection Authority (RICA) performs its plant health, seed and agrochemical functions in practice, while under Law N° 042/2026 the Authority is in practice the Rwanda Agriculture and Animal Resources Development Board (RAB). A decision under either Law can be challenged by an internal appeal within 30 days, then a hierarchical appeal to the Minister within a further 30 days.

Around these bodies sit the Ministry of Agriculture and Animal Resources (MINAGRI), which makes policy and the Orders; NAEB, which licenses exporters and regulates export commodities; the Rwanda Food and Drugs Authority (Rwanda FDA) and the Rwanda Standards Board (RSB) for processed food, veterinary medicines and standards; the Rwanda Development Board (RDB) for registration, the investment certificate and State land requests; and the National Land Authority (NLA), the Rwanda Water Resources Board (RWB) and the Districts for land and water. The division of powers is mapped in Agricultural policy, law and regulators.

Land, water and the fiscal position

Agricultural land is held on a **99-year emphyteutic lease** under Article 18 of Prime Minister's Order N° 008/03 of 03/07/2022, and State land for commercial farming is usually granted as a concession of up to 49 years under Article 11 of Law N° 27/2021 of 10/06/2021 governing land; a concession, unlike a lease, cannot be mortgaged. Most private farmland is assembled by sub-lease from smallholders, one contract per parcel, and a sub-lease of five years or more must be registered (Article 28). The Land Law requires farmland to be used in line with land use consolidation (Article 65), and unexploited agricultural or forestry holdings of 5 hectares or more can be requisitioned after 90 days' notice and assigned to another person for three years, or ten for forestry. Swamp lands belong to the State and are granted only by concession (Article 33). Irrigating more than one hectare needs a water use permit from RWB, applied for through the District Mayor at a fee of RWF 35,000 and decided within 90 days, and above ten hectares the application must include an environmental impact assessment certificate and a feasibility study, which puts water and environment on the critical path of every large farm. These rules are in Agricultural land, irrigation and water, which builds on How foreign investors access land.

There is no separate agricultural tax code, but the general statutes contain targeted rules. A registered investor in a large-scale agricultural operation, meaning mechanised crop production on at least 200 hectares, livestock production of at least 5,000 chickens and at least 500 other animals, or at least 500 tonnes of fish a year, pays **15%** corporate income tax instead of 28%; exporters of 30% or 50% of turnover may pay 25% or 15% for up to five years, except exporters of tea and coffee without value

addition; and horticulture, although a priority sector, normally reaches a preferential rate only through exports. Farm income is exempt up to turnover of RWF 12,000,000. Unprocessed produce, processed maize, rice and milk other than powdered milk, agricultural insurance and about 5,700 listed inputs and machines are exempt from VAT, while exports are zero-rated; the industrial machinery exemption ended on 30 June 2026 and a VAT Deferral Facility has applied to manufacturers since 1 August 2026. Finance comes from the Development Bank of Rwanda (BRD), which absorbed the Business Development Fund at the end of 2025, the Export Growth Fund, warehouse receipts and the National Agriculture Insurance Scheme, which subsidises 40% of premiums. All of this is in [Agribusiness incentives, tax, finance and insurance](#), read with [Investment incentives](#) and [VAT and electronic invoicing](#).

Seeds, fertilisers, pesticides and plant health

Law N° 041/2026 now governs every input business. A new crop variety is examined for novelty, distinctness, uniformity, stability and value for cultivation and use, or only for value for cultivation and use if already approved abroad (Article 13), and may be cultivated only once it is on the national crop variety list published annually in the Official Gazette (Article 14). A breeder's right lasts not less than 20 years, or 25 for trees and vines (Article 38), subject to a farm-saved seed exception for small-scale farmers and to compulsory licences. Seed reproduction, processing and trading each need a licence, to be granted within 30 days of a compliant application (Articles 47, 48 and 50). Every agrochemical or bio-input must be entered in the national list before use or sale (Article 79), every commercial activity from import to application needs a licence and registered premises (Article 84), and each import needs a permit (Article 86). Trading in substandard or counterfeit seed or non-compliant agrochemicals carries two to five years' imprisonment and a fine of five to ten times the value of the goods (Articles 104 and 105).

At the border, every consignment of plants or plant products must carry a phytosanitary certificate from the exporting country (Article 66), and genetically modified organisms need a separate permit under Law n° 025/2024 governing biosafety. Smallholder demand is reached largely through the Smart Nkunganire subsidy, which runs through importers contracted by RAB and licensed agro-dealers. The licensing route for a foreign seed or agrochemical company is in [Seeds, fertilisers, pesticides and plant health](#), and licensing of technology in [Technology transfer, franchising and licensing](#).

Export crops: horticulture, coffee and tea

Horticulture export revenue rose from USD 5.8 million in 2015/16 to **USD 86.2 million** in 2024/25, according to NAEB figures, with vegetables earning USD 53.8 million and avocados over USD 8.6 million, about 90% of them sold to the United Arab Emirates. An exporter must be registered by NAEB with a valid export operation licence and obtain a phytosanitary certificate from RICA under Article 68 of Law N° 041/2026, after inspection at approved premises; a commercial export without one is an offence under Article 103. Since RICA's Export Protocols of December 2025, capsicums, cut roses, Momordica and baby corn can be certified for the EU and UK only from approved pest-free protected sites, so greenhouses or shade nets have become a condition of market access. NAEB's avocado instructions of 28 October 2024 set minimum dry matter of 21% for Hass, and EU residue limits for clothianidin and thiamethoxam fell to between 0.01 and 0.05 mg/kg from 7 March 2026. Market rules, investment models, cold chain and medicinal cannabis are in [Horticulture: fruit, vegetables and flowers](#).

Coffee and tea have no statute of their own and are regulated by ministerial and NAEB instructions. Ministerial Instructions N° 006 of 15/06/2023 ended coffee zoning, require fully washed processing unless NAEB authorises another method, and charge exporters 3% of value on fully washed coffee scoring below 80 points and 5% on semi-washed coffee, specialty coffee being exempt. The 2026 minimum cherry price is RWF 750 per kilogram, and a station that buys below it is fined RWF 1,000,000 and must pay farmers the shortfall under Instructions N° 224/2026. New washing stations are approved only through production-led routes, such as an investor bringing at least 500,000 trees into production under an agreement with NAEB and the District, so most investors acquire existing ones; the Export Operation Licence is free and valid for five years but not transferable. Tea leaf may reach a factory only through a cooperative or service company under NAEB's 2025 instructions. The EU Deforestation Regulation applies to coffee, but not tea, from 30 December 2026 for large and medium operators, and Europe takes over 61% of Rwanda's coffee exports. These rules, with pyrethrum and chia, are in [Coffee, tea and other export crops](#); share purchases of station companies follow [Acquiring a Rwandan company](#).

Livestock, processing and the route to market

Under Law N° 042/2026 every farmer registers with the Authority and every animal reared or imported is identified and registered (Articles 8, 18 and 19); aquaculture, stocking of fish, beekeeping and insect farming need authorisation (Articles 11 to 15); imported animals are isolated at the owner's cost until certified free of disease (Articles 35 and 55); new farmed aquatic species may be imported only for research (Article 16); and the Law makes no provision for compensation when stamping-out is ordered (Articles 40 and 41), so insurance and contract terms carry that risk. Animals may be treated only by registered veterinary doctors, with drugs approved by Rwanda FDA. RICA registers milk collection centres and slaughterhouses free of charge in 14 working days and licenses slaughterhouse operators for two years, and the 2016 milk Order requires milk to be tested at a collection centre and kept at 4°C or below in transit. MINAGRI's figures show 1,061,301 tonnes of milk in 2022/23, against a PSTA5 target of 1,323,561 tonnes and 35,000 tonnes of farmed fish by 2028/29. The detail, with a worked dairy investment, is in [Livestock, dairy, poultry and aquaculture](#).

A food processor needs Rwanda FDA's approval of its site and plans before building, a premises licence valid for 12 months, a good manufacturing practice inspection before release and a five-year registration for each product, at domestic fees such as RWF 75,000 for fruit products; RSB certifies products under the S-Mark. No statute regulates contract farming specifically, so outgrower agreements rest on Law N° 45/2011 governing contracts, whose rules on written evidence, agreed damages and lesion shape the terms, and on Law n° 057/2024 governing cooperatives, under which members' shares cannot be pledged and disputes with creditors go first to the Rwanda Cooperative Agency. Buyers that agree farm-gate prices among themselves risk the cartel prohibition of Law N° 011/2026. Exports need a phytosanitary certificate for plant products, a Rwanda FDA health certificate or export permit for processed food and a certificate of origin to claim EAC, COMESA, AfCFTA, EU Everything But Arms or AGOA preferences, AGOA having been extended to 31 December 2028. These rules are in [Agro-processing, food safety, contract farming and exports](#), with [Commercial contracts in Rwanda](#) and [Customs and EAC trade](#).

How to use this chapter

Every reader should begin with [Agricultural policy, law and regulators](#), which explains the 2026 Laws, the Orders still awaited and which body decides what. A **horticulture exporter** should then read [Horticulture: fruit, vegetables and flowers for NAEB, RICA and destination rules](#), [Agricultural land, irrigation and water](#) for leases and water permits, [Agribusiness incentives, tax, finance and insurance](#) for the export rates and VAT recovery, and [Agro-processing, food safety, contract farming and exports](#) for outgrower contracts. An **estate or plantation investor** should read the land and incentives sections first, then [Coffee, tea and other export crops](#) for a coffee or tea estate, with [How foreign investors access land](#). An **input supplier** of seed, fertiliser, pesticides or bio-inputs should read [Seeds, fertilisers, pesticides and plant health](#) and the VAT exemption list in the incentives section. A **livestock, dairy or aquaculture investor** should read [Livestock, dairy, poultry and aquaculture](#), then the land section and the incentives section for the large-scale thresholds and livestock insurance. An **agro-processor** should read the agro-processing section, the incentives section for the end of the machinery exemption and the VAT Deferral Facility, and, for an acquisition, [Merger control and competition law](#). A **lender or acquirer** should read the incentives section for collateral, warehouse receipts and BRD's schemes, the land section for which rights can be mortgaged (registered leases can, concessions and marshland cannot), the coffee and tea section on non-transferable licences, the livestock section on stamping-out without compensation and the agro-processing section on cooperative shares, with [Due diligence in Rwanda](#).

Each section ends with the related Be Rwanda Wise FAQs, the official sources and a question you can put to Rwandabot, the AI legal-information chatbot, about your own project. Figures are stated at 16 October 2026. Because the Ministerial Orders under Laws N° 041/2026 and N° 042/2026 are still awaited, because the status of licences issued under the repealed laws has not been settled, and because NAEB's seasonal instructions and prices change each year, check the position with the competent authority before relying on it for a later season or transaction ([FAQ 91](#)).

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- National Land Authority: Prime Minister's Order N° 008/03 of 03/07/2022 on land allocation, emphyteutic lease and State land concession and lease — https://www.lands.rw/fileadmin/user_upload/LANDS/Publications/Orders/Ministerial/Prime_minister_s_order_on_modalities_for_land_allocation.pdf
- National Land Authority: Ministerial Order n° 002/MoE/24 of 10/07/2024 relating to temporary requisition of land and termination of land ownership contract (Official Gazette n° Special of 11/07/2024) — https://www.lands.rw/fileadmin/user_upload/LANDS/Publications/Orders/Ministerial/Iteka_rya_Minisitiri_ryerekeye_gufatira_ubutaka_by_agateganyo_no_gusesa_amasezerano_yo_gutu.pdf
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Agricultural policy, law and regulators: the sector in numbers, Vision 2050, NST2 and PSTA5, the new Law N° 041/2026 governing agriculture and Law N° 042/2026 on animal husbandry and fisheries, MINAGRI, RAB, NAEB, RICA, Rwanda FDA, RSB, RDB, NLA, RWB and the Districts, openness to foreign investors, business vehicles, the Gabiro Agribusiness Hub and the first 90 days

Reviewed 16 October 2026 · Prepared by a commercial lawyer with over 30 years' international experience · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- Agriculture, forestry and fishing produced 20% of Rwanda's GDP at current prices in fiscal year 2025/26 and grew by 7%, with export crops up 21%, according to the National Institute of Statistics of Rwanda (NISR), and the 2025 Labour Force Survey places 39.1% of employed persons in agriculture.
- Law N° 041/2026 of 02/09/2026 governing agriculture and Law N° 042/2026 of 02/09/2026 governing animal husbandry and fisheries were published in the Official Gazette n° Special Bis of 11/09/2026 and came into force that day; Law N° 041/2026 repealed the agrochemicals law of 2012, the seeds and plant varieties law of 2016 and the plant health law of 2016 (Article 108).
- The fifth Strategic Plan for Agriculture Transformation (PSTA5), covering 2024/25 to 2028/29 and launched on 6 December 2024, is costed at RWF 6,406.5 billion in its published abridged version, expects 43.7% of that from private investment, and targets agricultural export revenue of USD 1,540 million and 132,171 hectares under irrigation by 2028/29.
- Article 3 of Law N° 006/2021 of 05/02/2021 on Investment Promotion and Facilitation opens all sectors to private investment regardless of origin, with no foreign ownership cap in agriculture, and lists large-scale agricultural operations (mechanised crop production on at least 200 hectares) and horticulture among the priority sectors; the main nationality rule is in the land law, which limits foreigners to emphyteutic leases and concessions for investment.
- Regulation is divided between the Ministry of Agriculture and Animal Resources (MINAGRI) and its agencies RAB and NAEB, RICA (plant health and inspection), Rwanda FDA and RSB (food safety and standards), RDB (registration, investment certificate, environmental certificate through the One Stop Centre), the Ministry of Environment and NLA (land), RWB (water permits) and the Districts.

The sector in numbers

Agriculture remains the largest employer in Rwanda and one of the largest sources of export earnings, even though its share of output has fallen as services and industry have grown. The National Institute of Statistics of Rwanda (NISR) estimated GDP for **fiscal year 2025/26** at RWF 25,833 billion at current prices, with real growth of 10.6% at constant 2024 prices. Services contributed 52% of GDP, industry 22% and **agriculture 20%**. Agriculture grew by 7% in real terms and contributed 1.5 percentage points of overall growth. Within agriculture, food crops accounted for about 10% of GDP and grew by 4%, export crops for about 2% and grew by 21%, livestock and livestock products for about 3% and grew by 7%, and forestry for about 4% and grew by 6%; fishing grew by 56% from a small base. For calendar year 2025, NISR also put agriculture at 20% of GDP, with export crops up 32% on the back of a 60% rise in coffee production and an 8% rise in tea production. Because NISR now measures real growth at constant 2024 prices, sector shares and growth rates in earlier publications may not be directly comparable with these.

Employment tells a different story. NISR's 2025 Labour Force Survey records 39.1% of employed persons working in agriculture, forestry and fishing, against 44.4% in services and 16.5% in industry. Farming is overwhelmingly smallholder: PSTA5 records an average landholding of 0.45 hectares, with half of agricultural households holding less than 0.2 hectares. That fact shapes almost every legal question in this chapter, from how an investor assembles land (Agricultural land, irrigation and water) to how it sources produce from outgrowers (Agro-processing, food safety, contract farming and exports).

Exports are growing fast. The National Agricultural Export Development Board (NAEB) announced in August 2026 that agricultural export revenue reached about **USD 1.1 billion in fiscal year 2025/26**, against USD 893 million the year before, the first time annual agricultural exports have exceeded USD 1 billion. NAEB reported that coffee exports in 2025 earned just over USD 148.6 million for 23,860 tonnes of green coffee, a record, at an average of USD 6.2 per kilogram. Coffee, tea and horticulture remain the core of the export basket; their regimes are covered in Coffee, tea and other export crops and Horticulture: fruit, vegetables and flowers.

The policy stack: Vision 2050, NST2 and PSTA5

Rwandan agricultural policy is set in layers. At the top is **Vision 2050**, the long-term development vision. Beneath it, the second **National Strategy for Transformation (NST2)** sets the Government's five-year programme for 2024/25 to 2028/29. The sector policy is the **National Agriculture Policy** of 2018, and the sector's investment plan is the **fifth Strategic Plan for Agriculture Transformation (PSTA5)**, which implements NST2 for the same five fiscal years. MINAGRI launched PSTA5 in Kigali on 6 December 2024 under the theme "Building Resilient and Sustainable Agri-Food Systems", describing it as the first food-systems and climate-resilience centred strategy in the country.

The published abridged version of PSTA5 costs the plan at **RWF 6,406.5 billion** (about USD 4,950.8 million), of which 43.7% is expected from private investment and 10.2% is a contingency; MINAGRI's launch announcement gave a slightly higher figure of RWF 6,622.6 billion and a private share of about 44.2%, so the plan document should be used for any precise reference. The budget is spread over three

priority areas: modernisation of crop and animal resources production (58.6%), inclusive markets and post-harvest management (17.5%), and agri-food system enablers such as research, de-risking, digitisation and coordination (23.9%).

The targets matter to investors because Government programmes, donor finance and land allocation follow them. From a 2023 baseline, PSTA5 aims for agricultural growth above 6% a year, a 50% rise in productivity, agricultural export revenue rising from USD 875 million to **USD 1,540 million**, foreign direct investment in agriculture and agro-processing rising from USD 23.2 million to **USD 150 million**, irrigated area rising from 71,585 to **132,171 hectares**, land under mechanisation rising from 81,711 to 100,000 hectares, public-private partnerships in agro-processing and food-system support functions rising from two to seven, and 6.8% of crop farmers insured. It also plans consolidated smallholder production in Food Basket Sites covering 324,702 hectares by 2028/29, AgriHubs reaching 5,600 hectares by 2026/27, and an Agriculture Land Use Master Plan. Among the management models it lists for these sites are cooperative-driven, out-grower and land-leasing models, chosen according to local conditions. The incentives and finance that support these aims are in [Agribusiness incentives, tax, finance and insurance](#).

The 2026 reset: Law N° 041/2026 governing agriculture

The most important legal change for agribusiness in years took effect on **11 September 2026**. **Law N° 041/2026 of 02/09/2026 governing agriculture**, adopted by the Chamber of Deputies at its sitting of 23 July 2026, was published in the Official Gazette n° Special Bis of 11/09/2026 and came into force on publication (Article 110). Article 108 repealed Law n° 30/2012 of 01/08/2012 governing agrochemicals, Law n° 005/2016 of 05/04/2016 governing seeds and plant varieties in Rwanda and Law n° 16/2016 of 10/05/2016 on plant health protection in Rwanda. Investors, lenders and their lawyers should replace references to those three laws in contracts, licences and due diligence reports with references to the 2026 Law. The Law was drafted in English and considered and adopted in Ikinyarwanda (Article 109).

The Law applies to agricultural practices, crop varieties and seed quality, plant health, and agrochemicals and bio-inputs (Article 3), and it defines "agriculture" as activities carried out on a field or in other places for crop production (Article 2). Its first chapter is new: Article 4 classifies farmers as **small-scale, medium-scale and large-scale**, with the criteria and the requirements for each category to be set by an Order of the Minister in charge of agriculture. Article 5 requires every farmer to use methods that achieve the expected yield on the basis of modern knowledge and technology according to its category, and to farm in a way that ensures sustainable soil productivity, under instructions of the State organ in charge of agricultural development. Article 6 requires inputs to be used properly and in line with that organ's standards, and requires farmers to respect the waiting period between applying pesticides or fertilisers and harvesting shown on the label. Article 7 leaves the cultivation of plants with psychoactive properties, or posing risks to human health or the environment, to an Order of the Minister. Article 8 establishes Agriculture and Food Security Committees at national, provincial, district and sector level, organised by Prime Minister's Order, and Article 9 defines agricultural infrastructure (irrigation, post-harvest facilities, mechanisation infrastructure and market and input routes), whose establishment, use and management are to be set by an Order of the Minister.

The rest of the Law consolidates the regulation of crop varieties and breeders' rights, seed certification and seed businesses, plant health and phytosanitary controls, and agrochemicals and bio-inputs, in each case through an "Authority" defined as the State organ in charge of crop variety protection and plant health and of the inspection of seed quality, agrochemicals and bio-inputs (Article 2). The Authority is the national plant protection organisation (Article 56), and its services may be provided by persons it licenses, on criteria to be set by Ministerial Order (Article 107), which opens inspection to the private sector. Criminal penalties are severe: trading in substandard, counterfeit or misleadingly labelled seed, or in non-compliant agrochemicals, carries two to five years' imprisonment and a fine of five to ten times the value of the goods held and sold, or either penalty (Articles 104 and 105), and commercial imports or exports of plants or plant products without a phytosanitary certificate carry one to two years and the same multiple, or either (Article 103). Administrative faults and sanctions await a Ministerial Order (Article 101). The detail is in [Seeds, fertilisers, pesticides and plant health](#).

Law N° 042/2026 and the rest of the statute book

The companion **Law N° 042/2026 of 02/09/2026 governing animal husbandry and fisheries**, published in the same Gazette and in force on the same day, repealed four laws: Law n° 33/2002 of 06/11/2002 regarding livestock identification, Law n° 54/2008 of 10/09/2008 on the prevention and fight against contagious diseases for domestic animals, Law n° 58/2008 of 10/09/2008 on aquaculture and fishing, and Law n° 25/2013 of 10/05/2013 on beekeeping (Article 66). Like Law N° 041/2026, it classifies farmers as small-scale, medium-scale or large-scale (Article 7) and requires every livestock farmer to register with its Authority (Article 8), and it regulates beekeeping (Article 11) and requires authorisation for aquaculture (Article 14), with the criteria and procedures to follow by Ministerial Order. Livestock, dairy, poultry and fish are covered in [Livestock, dairy, poultry and aquaculture](#).

Around the two sector laws sit the general laws that apply to every agribusiness. **Law N° 27/2021 of 10/06/2021 governing land** and its orders govern tenure, foreigners' rights, land use consolidation, swamps and requisition of idle farmland. **Law N° 49/2018 of 13/08/2018 determining the use and management of water resources in Rwanda** and Ministerial Order No 001/MoE/24 of 02/04/2024 make irrigation of more than one hectare subject to a water use permit. **Law N° 006/2021 of 05/02/2021 on Investment Promotion and Facilitation** (the Investment Code) governs openness, registration and incentives. **Law n° 057/2024 of 20/06/2024 governing cooperatives in Rwanda** governs the farmer cooperatives that supply most produce. **Law N° 011/2026 of 26/02/2026 relating to competition and consumer protection** governs mergers, restrictive agreements and consumer protection across agrifood value chains. Environmental and social impact assessment is governed by **Ministerial Order No 003/MoE/25 of 19/08/2025**. Public-private partnerships are governed by Law N° 14/2016 of 02/05/2016 governing public private partnerships.

Two features of the statute book need watching. First, much of the 2026 reform depends on implementing Orders and regulations that had not been published at 16 October 2026: the farmer classification Order, the agricultural infrastructure Order, the administrative sanctions Order, the licensing of private inspectors and, under Law N° 042/2026, the registration of livestock keepers. Second, the 2026 laws contain no general transitional clause on licences, registrations and regulations issued under the repealed laws. Until the Authority and MINAGRI publish their transitional practice, an investor holding a seed, agro-dealer or import licence under the old regime should confirm in writing with the issuing organ that it remains valid.

The main laws and instruments for agribusiness at 16 October 2026

Instrument	What it governs	Status and points to note
Law N° 041/2026 of 02/09/2026 governing agriculture	Farmer categories, farming practices and inputs, agricultural infrastructure, crop varieties and breeders' rights, seeds, plant health, agrochemicals and bio-inputs	In force 11 September 2026; repealed Law n° 30/2012, Law n° 005/2016 and Law n° 16/2016 (Article 108); several Ministerial Orders awaited
Law N° 042/2026 of 02/09/2026 governing animal husbandry and fisheries	Livestock keeping and registration, animal health, veterinary services, beekeeping, aquaculture and fishing	In force 11 September 2026; repealed four laws of 2002, 2008 and 2013 (Article 66)
Law N° 27/2021 of 10/06/2021 governing land, with Prime Minister's Order N° 008/03 of 03/07/2022 and Ministerial Order n° 002/MoE/24 of 10/07/2024	Leases and concessions, foreigners' rights, land use consolidation, swamps, requisition of idle land	99-year leases for agricultural land; foreigners hold leases or concessions only for investment (Article 16)
Law N° 49/2018 of 13/08/2018 on water resources, with Ministerial Order No 001/MoE/24 of 02/04/2024	Water use permits, priorities for allocation, offences	Permit for irrigation of more than one hectare; environmental certificate and feasibility study above ten hectares
Law N° 006/2021 of 05/02/2021 (Investment Code)	Openness, priority sectors, registration, incentives	No foreign ownership cap; large-scale agriculture and horticulture are priority sectors (Article 4)
Law n° 057/2024 of 20/06/2024 governing cooperatives	Formation, governance and registration of cooperatives	Registered by the national cooperatives agency, not by RDB (Articles 69 and 71)
Ministerial Order No 003/MoE/25 of 19/08/2025	Environmental and social impact assessment	Certificate of approval for listed projects, issued in practice through RDB's One Stop Centre
Law N° 011/2026 of 26/02/2026 on competition and consumer protection	Mergers, restrictive practices, consumer protection, e-commerce	In force 4 March 2026; merger thresholds await RICA regulations

Who regulates what

The **Ministry of Agriculture and Animal Resources (MINAGRI)** makes policy, prepares laws and Ministerial Orders, coordinates the sector and, under PSTA5, acts as the food-systems convener with responsibility for regulation, resource mobilisation and monitoring. The Minister in charge of agriculture issues the Orders that the 2026 laws require and decides hierarchical appeals: a person dissatisfied with a decision under Law N° 041/2026 lodges a written internal appeal with the deciding organ within 30 days of notification, which must answer within 30 days, and may then appeal to the Minister within 30 days, who must answer within 30 days (Article 106).

MINAGRI has two implementing agencies. The **Rwanda Agriculture and Animal Resources Development Board (RAB)**, established by Law N° 14/2017 of 14/04/2017, delivers research, technology transfer and extension, and runs programmes such as the Small-scale Irrigation Technology (SSIT) programme. The **National Agricultural Export Development Board (NAEB)**, established by Law N° 13/2017 of 14/04/2017 as a commercial public institution (Article 3), promotes and regulates agricultural and livestock exports. Its missions under Article 5 include implementing export strategies, supporting the private sector's international competitiveness, identifying sites for export processing factories, participating in setting and checking quality standards for export commodities, issuing certificates of authenticity and origin for agricultural and livestock exports, and facilitating the setting and publication of minimum farm-gate prices for export commodities with stakeholders. NAEB is therefore the first port of call for coffee, tea and horticulture investors.

Inspection and quality sit with other bodies. The **Rwanda Inspectorate, Competition and Consumer Protection Authority (RICA)**, established by Law N° 31/2017 of 25/07/2017, is Rwanda's official contact point under the International Plant Protection Convention and is the competition and consumer protection authority under Law N° 011/2026. Law N° 041/2026 does not name the organ that is its "Authority" for plant health, seeds and agrochemicals, so investors should confirm which body issues each licence and certificate under the new Law. The **Rwanda Food and Drugs Authority (Rwanda FDA)** regulates the safety of processed food and the registration of medicines, and the **Rwanda Standards Board (RSB)** sets national standards and certifies products; their roles for processors are in Agro-processing, food safety, contract farming and exports.

Outside the sector, the **Rwanda Development Board (RDB)** registers companies, issues investment certificates, channels requests for State land on behalf of investors and, through its One Stop Centre, handles the environmental certificate for registered projects. The **Ministry of Environment** is the Ministry in charge of land; the **National Land Authority (NLA)** keeps the land register and approves changes of land use; and the **Rwanda Water Resources Board (RWB)** issues water use permits. The **Districts** and the City of Kigali manage and monitor land use locally (Article 67 of the Land Law), report each year by 30 September on land use (Article 69), start the process for requisition of idle farmland, and receive water permit applications addressed to RWB through the Mayor. Since 11 September 2026 the Agriculture and Food Security Committees created by Article 8 of Law N° 041/2026 have been added at national, provincial, district and sector level, but the Prime Minister's Order on their composition and powers had not been published at 16 October 2026.

Regulators and what an agribusiness obtains from each

Body	Role for an agribusiness	Typical approval or service
MINAGRI	Policy, Orders under Laws N° 041/2026 and N° 042/2026, hierarchical appeals	Strategic partnerships and PPP projects; appeals within 30 days (Article 106)
RAB	Research, extension, irrigation and mechanisation programmes	Varieties, technical support, SSIT co-financing for farmers
NAEB	Export development and regulation for coffee, tea, horticulture and other export commodities	Export registration, certificates of authenticity and origin, minimum farm-gate prices

Body	Role for an agribusiness	Typical approval or service
RICA	Plant health contact point; competition and consumer protection	Phytosanitary matters; merger notification and e-commerce licence under Law N° 011/2026
Rwanda FDA and RSB	Food safety and standards	Food business and product authorisations; standards certification
RDB	Registration, investment certificate, State land requests, environmental certificate	Company registration (six-hour service standard); investment certificate within two working days (Investment Code, Article 18)
Ministry of Environment and NLA	Land policy, register, change of use, requisition	Titles, sub-lease registration, change of use (Land Law, Article 63)
RWB	Water resources	Water use permit for irrigation above one hectare; decision within 90 days
Districts and City of Kigali	Local land use, extension, monitoring	Land use reports, requisition requests, water permit applications through the Mayor

Is agriculture open to foreign investors?

Yes. Article 3 of the Investment Code provides that "all business sectors are open to private investment regardless of the origin of the investor", and Article 9 authorises a foreign investor to invest and purchase shares in a Rwandan investment entity, with equal treatment on incentives and facilitation (FAQ 1). Neither the Investment Code nor Law N° 041/2026 nor Law N° 042/2026 contains a foreign ownership limit, a local partner requirement or a list of farming activities reserved to Rwandans. A foreign-owned company may grow, process, trade and export agricultural products on the same licensing terms as a Rwandan company ([Sectors open to foreign investors and licensing](#)).

Agriculture is also favoured. Article 4 of the Investment Code lists among its priority economic sectors manufacturing in large-scale agricultural operations excluding coffee and tea, agricultural equipment and related industries, agro-tourism, and horticulture and other high-value plants on a list approved by RDB (FAQ 9). Large-scale agricultural operations are defined in Article 2(30) as mechanised crop production on at least 200 hectares, livestock production of at least 5,000 chickens and at least 500 other animals, or fish production of at least 500 tonnes a year. Qualifying registered investors may obtain the preferential 15% corporate income tax rate and other incentives in the Code's Annex (FAQ 34), while the preferential rates for exporters exclude tea and coffee without value addition. The detail is in [Agribusiness incentives, tax, finance and insurance](#).

Nationality matters in one place above all: land. Under Article 16 of Law N° 27/2021 a foreigner has rights only to an emphyteutic lease and a land concession, allocated only for investment, and must apply for renewal of a lease at least 90 days before it expires or lose the land. Who counts as a foreigner also differs between laws: the Investment Code excludes nationals and companies of East African Community (EAC) and Common Market for Eastern and Southern Africa (COMESA) states from its

definition of foreign investor, while the Land Law makes no regional exception. These rules, and how a foreign-owned Rwandan subsidiary is treated, are in [How foreign investors access land](#) and [Agricultural land, irrigation and water](#).

Choosing the vehicle: company, branch, cooperative partner

Most foreign agribusinesses operate through a **private company limited by shares** incorporated under Law N° 007/2021 of 05/02/2021 governing companies, as amended. A single shareholder suffices and foreign ownership may be 100%, but at least one director must be ordinarily resident in Rwanda ([FAQ 12](#)). A local subsidiary is usually preferable to a **branch** of a foreign company for a farm, because a branch has no legal personality separate from its foreign parent and is therefore a "foreigner" for the Land Law, while a Rwanda-incorporated company is not one on the text of Article 2(30), although that point awaits confirmation by NLA practice or a ruling ([Choosing a business vehicle](#)).

Cooperatives under Law n° 057/2024 are member-owned enterprises, registered not by RDB but by the national agency the Law designates (Articles 69 and 71), the Rwanda Cooperative Agency. They are the usual counterparty for an investor rather than its vehicle: most coffee washing stations, tea outgrower schemes, dairy collection centres and marshland irrigation schemes involve farmer cooperatives, and an investor typically enters into supply, outgrower or management agreements with them, or forms a joint venture company in which a cooperative holds shares. Partnerships under Law N° 008/2021 governing partnerships are also available, but the unlimited liability of general partners makes them an unusual choice for a capital-intensive farm.

Where the State contributes land or infrastructure, the structure is often a joint venture or a concession. The Gabiro Agribusiness Hub was launched in 2019 as a joint venture in which the Government held 90% and the Israeli irrigation company Netafim 10% in kind, with investors then taking plots on sub-lease. Larger projects may be negotiated as **strategic investment projects** under Article 5 of the Investment Code, for which Cabinet may grant additional incentives under Article 7, or structured as public-private partnerships under Law N° 14/2016, which PSTA5 expects to grow in agro-processing and food-system support functions.

What the Government promotes: Gabiro and other opportunities

RDB's agriculture investment page lists food processing for domestic and export markets (beans, rice, maize and potatoes), horticulture (French beans, peas, specialty vegetables, exotic fruit and flowers), coffee washing and roasting, mechanisation and irrigation equipment, distribution and cold chain, large-scale poultry farms, slaughterhouses and feed mills, and milk processing, with aquaculture and agro-tourism also mentioned. The incentives it summarises should be checked against the Investment Code's Annex, which is the binding text.

The flagship site is the **Gabiro Agribusiness Hub** in Nyagatare District, Eastern Province, along the Akagera River. The agreement signed on 2 March 2019 between the Government, acting through RDB, and Netafim provided for a first phase of 5,600 hectares within about 15,600 hectares of arable land, with drip irrigation and fertigation, a community irrigation component, and benefits for about 1,402 local households through lease fees and allocated irrigated land. In July 2026 six companies were reported to be farming at the hub, growing passion fruit and chillies for export and maize and beans for the

domestic market; investors told the Prime Minister during his visit that irrigation water, billed in US dollars, was among their largest costs, and the Minister of Agriculture said the Government was exploring aligning water charges with productivity. Gabiro Agribusiness Hub Ltd issued a request for proposals in 2026, with a deadline of 13 June 2026, for a block of 172.3 hectares expandable to about 232 hectares, on the terms explained in [Agricultural land, irrigation and water](#).

Beyond Gabiro, PSTA5's AgriHubs, Food Basket Sites, irrigation expansion and post-harvest infrastructure are the channels through which State land, irrigation and co-investment become available. Investors should approach RDB's investment promotion team and NAEB early: in Rwanda the allocation of State land without competition, the grant of additional incentives and the structuring of PPPs all start from a business plan presented through RDB.

The first 90 days for a foreign agribusiness

- 1 Days 1 to 10: map the project against the regulators**

Define the activity (crop production, horticulture export, processing, livestock), the land needed and the water source. Check whether it qualifies as a large-scale agricultural operation (200 hectares of mechanised crops) or horticulture on RDB's list, and meet RDB's investment promotion team and, for export crops, NAEB.

- 2 Days 5 to 15: incorporate the Rwandan company**

Register a private company with RDB online, with at least one director ordinarily resident in Rwanda and the beneficial ownership declaration; RDB's service standard is six hours for a complying application. Open a bank account and register for tax.

- 3 Days 10 to 30: apply for the investment certificate**

Where incentives are sought, apply to RDB with the business plan and supporting documents; RDB must decide within two working days of a complete file (Investment Code, Article 18). Sector licences and the environmental certificate form part of the file where required.

- 4 Days 10 to 60: secure land**

Search NLA's register by parcel number (UPI) for tenure, use and caveats; negotiate a purchase of a lease, registered sub-leases or a State land request through RDB; check land use consolidation duties and marshland status before signing.

- 5 Days 20 to 90: water and environment**

Apply to RWB through the District Mayor for a water use permit if more than one hectare will be irrigated (fee RWF 35,000; decision within 90 days), and commission the environmental and social impact assessment where the project is listed or irrigation exceeds ten hectares.

- 6 Days 30 to 90: people and inputs**

Apply for work permits for foreign managers; register with RSSB; line up seed, fertiliser and agrochemical supplies from licensed dealers under Law N° 041/2026 and confirm the phytosanitary route for any imported planting material.

7 By day 90: export and outgrower set-up

Register with NAEB as an exporter where relevant, plan phytosanitary certification with the competent Authority, and sign outgrower or supply agreements with cooperatives, after checking whether competition rules apply to exclusivity terms.

WORKED EXAMPLE

A Kenyan-Dutch group plans a 250-hectare avocado and vegetable farm

A group whose parent is incorporated in the Netherlands, with a Kenyan minority shareholder, plans to farm 250 hectares in Eastern Province from early 2027, with a packhouse, exporting 70% of output. The figures and dates are illustrative; the rules applied are those described in this section.

Classification	Mechanised crop production on 250 hectares exceeds the 200-hectare threshold in Article 2(30) of the Investment Code, so the farm is a large-scale agricultural operation in a priority sector; avocado also falls within horticulture if on RDB's list.
Foreign investor status	The Dutch parent's capital is from outside the EAC and COMESA. If it holds 51% or more of the Rwandan company, the company is a foreign investor under Article 2(16) of the Investment Code; the Kenyan shareholder alone would not be.
Vehicle	A Rwandan private company (FarmCo Ltd) rather than a branch, so that FarmCo holds the land as a Rwanda-incorporated company; the group still diarises any lease renewal deadline as if the foreigner rule applied.
Day 1 to 15	FarmCo incorporated on 11 January 2027 with a resident director; investment certificate application filed on 20 January 2027, decided by 22 January 2027 on a complete file.
Day 15 to 75	Land: 180 hectares by sub-leases from 140 households organised through a cooperative, registered because they exceed five years, plus 70 hectares on a 30-year marshland arrangement; water use permit filed through the District on 1 February 2027, decision due by 2 May 2027; environmental assessment commissioned because irrigation exceeds ten hectares.
Farming obligations	Once the farmer classification Order under Article 4 of Law N° 041/2026 is issued, FarmCo will check the requirements for large-scale farmers; meanwhile it complies with Articles 5 and 6 (sustainable soil productivity, label waiting periods).
Outcome	Planting can start in the 2028A season, from September 2027, if the permit and assessment are on time; the critical path is water and environment, not company registration.

Water permit application fee RWF 35,000 under Ministerial Order No 001/MoE/24; other costs (surveying, notarisation, consultants) depend on the project.

Tax incentives, including the 15% rate for large-scale agricultural operations, are tested in Agribusiness incentives, tax, finance and insurance.

Questions investors ask about agricultural law and regulators

Which law governs farming in Rwanda since September 2026?

Law N° 041/2026 of 02/09/2026 governing agriculture, in force since its publication on 11 September 2026, governs farming practices, crop varieties, seeds, plant health and agrochemicals. It repealed the 2012 agrochemicals law and the 2016 seeds and plant health laws. Livestock, beekeeping and fisheries are governed by Law N° 042/2026 of the same date.

Can a foreign company own 100% of a Rwandan farming business?

Yes. Article 3 of the Investment Code opens all sectors to private investment regardless of origin, and neither the Code nor the 2026 agriculture laws impose a foreign ownership cap or a local partner. The limit is on land: a foreigner holds only an emphyteutic lease or a concession, for investment, under Article 16 of the Land Law.

Who regulates agriculture in Rwanda?

MINAGRI sets policy and issues Orders, RAB delivers research, extension and irrigation programmes, and NAEB develops and regulates agricultural exports. RICA is the plant health contact point and competition authority, Rwanda FDA and RSB cover food safety and standards, RDB registers investors, NLA and RWB handle land and water, and Districts monitor land use.

Does a large farm need to be registered as a large-scale farmer?

Article 4 of Law N° 041/2026 classifies farmers as small, medium or large-scale, but the criteria and requirements are to be set by an Order of the Minister in charge of agriculture, which had not been published at 16 October 2026. Large farms should monitor its publication, as it may impose registration or operating conditions.

What is PSTA5 and why does it matter to investors?

PSTA5 is the fifth Strategic Plan for Agriculture Transformation for 2024/25 to 2028/29, costed at RWF 6,406.5 billion with 43.7% expected from private investment. Its targets, including 132,171 irrigated hectares, Food Basket Sites, AgriHubs and more PPPs, steer where State land, irrigation and donor finance become available to investors.

Are licences issued under the repealed seed and agrochemical laws still valid?

Law N° 041/2026 contains no general transitional provision on licences and registrations issued under the repealed laws of 2012 and 2016. Until the competent organ publishes its practice, a holder should obtain written confirmation that its licence or registration continues, and plan to comply with the new Law's licensing and registration requirements.

THE 2027 HORIZON

- Implementing Orders under Law N° 041/2026: farmer categories and requirements (Article 4), cultivation of psychoactive and risky plants (Article 7), agricultural infrastructure including irrigation (Article 9), administrative faults and sanctions (Article 101) and licensing of private service providers (Article 107); none had been published at 16 October 2026.
- The Prime Minister's Order on the Agriculture and Food Security Committees under Article 8 of Law N° 041/2026, which will define their membership and powers at national, provincial, district and sector level.
- Orders under Law N° 042/2026 on registration of livestock keepers and authorisation of beekeeping, aquaculture and fishing.
- Confirmation of which State organ is the "Authority" under Law N° 041/2026 for crop variety protection, plant health, seeds and agrochemicals, and of transitional treatment of licences issued under the repealed laws.
- PSTA5 mid-term milestones in 2026/27, including AgriHubs reaching 5,600 hectares and the planned Agriculture Land Use Master Plan.
- Possible changes to irrigation water charges at the Gabiro Agribusiness Hub, which the Minister of Agriculture said in July 2026 were being reviewed against productivity.

Terms you will meet in the documents

English	Kinyarwanda	French	Meaning
Agriculture	<i>Ubuhinzi</i>	<i>Agriculture</i>	Under Article 2 of Law N° 041/2026, activities carried out on a field or other places for crop production.
Animal husbandry and fisheries	<i>Ubworozi n'uburobyi</i>	<i>Élevage et pêche</i>	The subject of Law N° 042/2026 of 02/09/2026.
Agricultural inputs	<i>Inyongeramusaruro</i>	<i>Intrants agricoles</i>	Seeds, fertilisers, pesticides and similar products that farmers must use properly under Article 6 of Law N° 041/2026.
Agriculture and Food Security Committee	—	<i>Comité chargé de l'agriculture et de la sécurité alimentaire</i>	Committees at national, provincial, district and sector level created by Article 8 of Law N° 041/2026.
Authority	—	<i>Autorité</i>	In Law N° 041/2026, the State organ in charge of crop variety protection, plant health and inspection of seeds, agrochemicals and bio-inputs.
Breeder's right	—	<i>Droit d'obtenteur</i>	The intellectual property right in a new crop variety under Chapter III of Law N° 041/2026.

English	Kinyarwanda	French	Meaning
Large-scale agricultural operation	—	<i>Exploitation agricole à grande échelle</i>	Mechanised crop production on at least 200 hectares, or livestock or fish above set thresholds (Investment Code, Article 2(30)).
Priority economic sector	—	<i>Secteur économique prioritaire</i>	A sector listed in Article 4 of the Investment Code that may benefit from incentives.
Cooperative	<i>Koperative</i>	<i>Coopérative</i>	A member-owned enterprise under Law n° 057/2024, registered by the national cooperatives agency.

FOREIGN V RWANDAN INVESTOR

In agriculture the regulatory rules are nationality-neutral. A Rwandan, an EAC or COMESA national and a foreign investor need the same seed, agro-dealer, export, water and environmental approvals, are classified into the same farmer categories under Law N° 041/2026, face the same penalties and may obtain the same Investment Code incentives on the same conditions. Foreign ownership of a farming company may be 100%.

The differences are in land and in cross-border flows. A foreigner, including an EAC or COMESA national under the Land Law, holds land only on emphyteutic lease or concession for investment and must apply for renewal at least 90 days before expiry, while a Rwandan's lease renews automatically and a Rwandan may hold freehold. Foreign managers need work permits, and dividends, interest and fees paid abroad bear withholding tax unless a treaty reduces it. RDB's published guidance also encourages foreign promoters to register investments from USD 250,000 and local, EAC and COMESA promoters from USD 100,000, although the Code sets no minimum.

WATCH OUT FOR

- Citing the repealed laws: since 11 September 2026 Law n° 30/2012, Law n° 005/2016 and Law n° 16/2016 have been replaced by Law N° 041/2026, and contracts and licences should refer to the new Law.
- Assuming old licences carry over: the 2026 laws have no general transitional clause, so confirm the status of seed, agro-dealer and import licences in writing.
- Severe criminal exposure for input trading: substandard or counterfeit seed or non-compliant agrochemicals carry two to five years' imprisonment and fines of five to ten times the value of the goods, or either (Articles 104 and 105).
- Holding land through a branch: a branch of a foreign company is a foreigner for the Land Law, which limits its rights and imposes the 90-day renewal rule.
- Treating RDB's opportunity page as the incentive law: the Investment Code's Annex governs, and coffee and tea without value addition are excluded from the preferential export rates.
- Waiting for the farmer classification Order without preparing: large farms should expect category requirements and build compliance with Articles 5 and 6 into operating procedures now.
- Underestimating water: at Gabiro, irrigation water billed in US dollars is one of the largest costs, so tariff and currency terms belong in the investment model.

OFFICIAL SOURCES

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- NAEB: Rwanda coffee export revenues hit record USD 150m in 2025 — <https://www.naeb.gov.rw/publications/news/rwanda-coffee-export-revenues-hit-record-150m-in-2025>
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- KT Press (news): At Rwanda's flagship agribusiness hub, investors say water is too costly (13 July 2026) — <https://www.ktpress.rw/2026/07/at-rwandas-flagship-agribusiness-hub-the-government-wants-bigger-harvests-farmers-say-water-is-too-costly/>
- KT Press (news): Rwanda's agricultural exports cross USD 1 billion for the first time (NAEB figures, August 2026) — <https://ktpress.rw/2026/08/rwandas-agricultural-exports-cross-1-billion-for-the-first-time/>

Agricultural land, irrigation and water: 99-year leases and concessions for farmland, foreigners' access, land use consolidation and subdivision, master plans and change of use, State land, Gabiro and requisitioned land, sub-leases from farmers and cooperatives, marshlands, the duty to exploit land, water use permits, irrigation schemes and water user associations, and environmental assessment

Reviewed 16 October 2026 · Prepared by a commercial lawyer with over 30 years' international experience · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- Agricultural, livestock and forestry land is held on a 99-year emphyteutic lease under Article 18 of Prime Minister's Order N° 008/03 of 03/07/2022, while State land for commercial farming is usually granted as a concession of up to 49 years under Article 11 of Law N° 27/2021 of 10/06/2021 governing land; a foreigner holds either right only for investment (Article 16).
- Article 65 of the Land Law requires land planned for agriculture and livestock to be used in line with land use consolidation, and under Ministerial Order n° 002/MoE/24 of 10/07/2024 unexploited agricultural or forestry holdings of 5 hectares or more can be temporarily requisitioned after 90 days' notice, for three years (agriculture) or ten years (forestry), and assigned to another person able to exploit them.
- Swamp lands belong to the State and can be granted only through a concession agreement with the Ministry, never definitively (Article 33 of the Land Law); the published 2017 framework, Prime Minister's Order No 006/03 of 30/01/2017, classified swamps by management status and allowed unprotected swamps to be lent for up to 30 years, renewable.
- Under Ministerial Order No 001/MoE/24 of 02/04/2024 irrigation of more than one hectare needs a water resources use permit from the Rwanda Water Resources Board (RWB), applied for through the District Mayor with a fee of RWF 35,000, decided within 90 days and valid for up to 15 years; irrigation above ten hectares also requires an environmental impact assessment certificate and a feasibility study (Article 5).
- Using water without a required permit is an offence punishable by two to three months' imprisonment and a fine of RWF 500,000, or either, under Article 36 of Law N° 49/2018 of 13/08/2018, and PSTA5 targets an increase in irrigated land from 71,585 hectares in 2023 to 132,171 hectares by 2028/29.

Farmland within the land chapter

The general land regime, including the two forms of tenure, registration, transfer formalities, land tax and expropriation, is explained in the land chapter, starting with [The Land Law](#) and land tenure. This section deals with what is specific to farmland: how agricultural land is held and allocated, the use obligations that come with it, marshlands, water and irrigation, and the environmental approvals that large farms need. The principal instruments are **Law N° 27/2021 of 10/06/2021 governing land** (the Land Law); **Prime Minister's Order N° 008/03 of 03/07/2022** on land allocation, emphyteutic leases and State land concessions and leases (the Land Allocation Order); **Ministerial Order n° 002/MoE/24 of 10/07/2024** relating to temporary requisition of land and termination of land ownership contract (the Requisition Order); **Law N° 49/2018 of 13/08/2018 determining the use and management of water resources in Rwanda** (the Water Law); and **Ministerial Order No 001/MoE/24 of 02/04/2024 relating to water resources use permit** (the Water Permit Order).

Two facts frame every farmland project. Holdings are tiny: PSTA5 records an average of 0.45 hectares, with half of agricultural households holding under 0.2 hectares, so a commercial farm of any size is usually assembled from many parcels or obtained from the State. And land use is planned and policed: the Land Law protects land planned for agriculture, obliges holders to exploit it productively and allows the State to requisition idle holdings. The institutions are the Ministry of Environment, which is the Ministry in charge of land, the National Land Authority (NLA), which keeps the register and approves changes of use, the Rwanda Water Resources Board (RWB), which issues water permits, and the Districts, which monitor land use locally. Who regulates the rest of the sector is in [Agricultural policy, law and regulators](#).

Tenure for farmland: 99-year leases, concessions and foreigners

Under Article 18 of the Land Allocation Order the exact term of an emphyteutic lease follows the designated use of the land, not the holder's nationality: **99 years** for agricultural, livestock, forestry, wetland, water-body and buffer-zone land, against 49 years for residential, commercial and industrial land ([FAQ 43](#)). A packhouse, processing plant or staff housing on a farm may therefore sit on land with a different designated use and term from the fields around it, and the title of each parcel should be checked.

State land in the private domain is granted to investors either as a **land concession** under Article 11 of the Land Law, for strategic investment in activities such as agriculture, livestock and forestry, for up to 49 years renewable by agreement, or as a State land lease under Article 12 for commercial infrastructure. A concessionaire cannot sell, transfer or mortgage the land itself, only its rights over the property on it, and cannot transfer those rights or change the activity without prior approval. A concessionaire for agricultural use may later be granted an emphyteutic lease based on the infrastructure it has installed (Article 11 of the Land Law), which matters for financing because a lease, unlike a concession, can be mortgaged.

Under Article 16 of the Land Law a foreigner has rights only to an emphyteutic lease and a land concession, which "are only allocated for investment". A foreign holder must apply in writing to the registrar of land titles at least **90 days before its lease expires**, failing which it loses the land, which becomes State private-domain land (Article 20 of the Land Allocation Order); a Rwandan's lease renews

automatically (FAQ 41; FAQ 48). The Land Law defines a foreigner by reference to an individual's nationality or a company's or cooperative's foreign legal personality (Article 2(30)), makes no exception for East African Community or COMESA nationals, and does not say expressly how a Rwanda-incorporated company with foreign shareholders is treated. The analysis is in [How foreign investors access land](#).

Master plans, designated use and change of use

Every parcel has a designated use under the land use and development master plan for its area (Article 54 of the Land Law). The national plan was established by Presidential Order N° 038/01 of 20/05/2022 establishing the National Land Use and Development Master Plan, and City of Kigali and District plans are established by Order of the Minister in charge of economic planning (Article 59). Any land use permit granted in contradiction with the plan is null and void (Article 61). A change of use, for example from agricultural to industrial for a processing plant, must be consistent with the master plan and approved by NLA (Article 63), and non-compliance with the plan carries an administrative fine of RWF 1,000,000 to RWF 3,000,000 and removal of the works (Article 76), multiplied by ten for a company or cooperative (Article 78) (FAQ 45).

Article 65 adds a rule specific to farmland: land planned for agricultural and livestock use "is protected and conserved", and every person must use it "in accordance with land use consolidation", with modalities to be set by Prime Minister's Order. No Prime Minister's Order under Article 65 had been located at 16 October 2026. PSTA5 plans an Agriculture Land Use Master Plan during 2024/25 to 2028/29, which may in time designate priority zones for particular value chains. The Gabiro Agribusiness Hub's 2026 call for proposals, for instance, excluded maize and maize seed for zoning and phytosanitary reasons, which shows that site-level crop restrictions can apply in addition to the master plan.

Land tax follows designated use. Under Article 12 of Law N° 048/2023 of 05/09/2023 determining the sources of revenue and property of decentralised entities, land used for agriculture, livestock or forestry of 2 hectares or less is exempt, and under Ministerial Order N° 002/23/10/TC of 24/11/2023 District Councils set the rate for agricultural and livestock land within a band of RWF 0 to 0.4 per square metre. The amounts are modest. In a farm sub-lease the sub-lessor pays the property tax and the sub-lessee pays the taxes inherent to its activities (Articles 11 and 12 of Ministerial Order N° 009/MoE/22 of 12/05/2022) ([Land tax, property tax and transfer costs](#)).

Land use consolidation and subdivision

Land use consolidation is defined in Article 2 of the Land Law as the procedure of rearranging small and fragmented land parcels to form larger holdings so that the land is managed and used efficiently and uniformly to increase its productivity. In Rwanda's consolidation programme it has meant that neighbouring smallholders in a designated area grow the same priority crop, in the same season, under a common plan, while each keeps his or her own title. For an investor, consolidation is both a constraint and an opportunity: the activities agreed in a sub-lease of agricultural, livestock or forest land must comply with land use consolidation, and the sub-lessee must use the land accordingly (Articles 6 and 11 of Ministerial Order N° 009/MoE/22 of 12/05/2022 determining modalities for sublease of agriculture, livestock and forest land), so a farm assembled from smallholder parcels inside a consolidation area

must fit the area's crop plan or obtain the authorities' agreement to depart from it; but consolidated blocks also offer contiguous areas with organised farmers, which is the model PSTA5 pursues through its Food Basket Sites, planned to cover 324,702 hectares by 2028/29.

Subdivision rules have changed. According to a January 2026 report in The New Times citing the National Land Authority, unlike the 2013 law, which barred the subdivision of agricultural land below one hectare, the current law sets no minimum size for subdividing agricultural land; NLA's Director General said that a buyer of part of an agricultural parcel is registered as its owner, and she also warned against subdividing farmland in order to build on it. The Irembo help page for the subdivision service, which is free and has a processing time of 30 working days, still states that the minimum plot that can be subdivided is one hectare. Investors buying or sub-leasing part of a parcel should therefore confirm NLA's current practice for the specific parcel before signing, and should allow for delays: NLA reported a backlog of more than 55,000 survey files in January 2026.

Leasing from the State: concessions, hubs and requisitioned land

State land is allocated by competition, organised by the Ministry in charge of land with the investment promotion organ, unless the Cabinet approves otherwise (Article 13 of the Land Law). Without competition, the Rwanda Development Board (RDB) writes to the Minister in charge of land with the business plan, proof that the project is a strategic investment and the land size needed; the Ministry checks the master plan and reserves the land provisionally, an environmental impact assessment is evaluated before allocation, and the Minister and the investor sign the concession or lease (Articles 11 to 16 of the Land Allocation Order) (FAQ 46). The State may repossess land if the investor departs from the contract and business plan (Article 14 of the Land Law).

Two further routes are specific to under-used land. Under Article 72 of the Land Law the Minister may temporarily allocate **poorly exploited land in the State's private domain** to a person who shows the willingness and capability to make it productive, for up to five years renewable, by written agreement and according to an agreed investment plan; the Minister may take it back before expiry on paying compensation based on the investment made. And under Articles 11 to 14 of the Requisition Order, land requisitioned from an idle holder is managed by the Ministry, which may **assign it to an interested person** able to exploit it for no longer than the requisition period. The applicant applies in writing to the City of Kigali or the District with an exploitation plan and proof of technical and financial ability; the District's Executive Committee selects the applicant, the Minister signs an assignment contract, and the Chief Registrar records it with a caveat. The assignee pays the land tax and, if property on the land may be damaged, may pay its value, assessed by a certified valuer, to the owner.

Serviced irrigated land is also offered at hubs. Gabiro Agribusiness Hub Ltd's 2026 request for proposals, as republished by a recruitment portal, offered a block of 172.3 hectares in Nyagatare District, expandable to about 232 hectares after drainage works, at a lease fee of USD 375 per hectare per year with a 2% annual increase after the second year, payable annually in advance, a guarantee of one year's lease value before allocation, a term of up to 49 years renewable under a sub-lease agreement, and irrigation water at USD 0.19 per cubic metre billed monthly. Bidders needed a business plan on the hub's template, evidence of markets and at least 60% equity financing. Investors should obtain the current terms from the hub company itself. Hub plots work as sub-leases because Article 9

of Ministerial Order N° 009/MoE/22, which otherwise bars a sub-lessee from sub-letting, allows the State or a company in which the State is a shareholder to sub-lease land developed by the State or its partner for investment, for the remaining term.

Leasing from farmers and cooperatives

Most private farmland is assembled by **sub-lease** from smallholders. A holder of an emphyteutic lease or freehold may sub-lease by written contract (Article 26 of the Land Law), and a sub-lease of agricultural, livestock or forest land for five years or more **must be registered** in the land register (Article 28). Registration puts buyers and lenders on notice through the register; Article 18 of the sub-lease Order described below also binds a new holder of the parcel to the sub-lease's terms. Every person registered on the title, and the holder's spouse where the land is held jointly, must consent (Article 22). Since 16 October 2025 NLA has not accepted powers of attorney given by people in Rwanda for land transfer services, so each Rwanda-based signatory must attend in person; the procedure is in [Land registration, titles and due diligence](#).

Only the holder of a lease or freehold may sub-lease (Article 26), so a cooperative cannot itself sub-lease its members' parcels unless it holds rights over them; it can, however, organise the members, negotiate a standard sub-lease and rent, and manage payments. Investors therefore usually sign one sub-lease per parcel, often in a standard form agreed with the cooperative and the Sector. Ministerial Order N° 009/MoE/22 of 12/05/2022, published in the Official Gazette n° 23 Bis of 06/06/2022, sets the minimum content: the identity, identification number, residence and marital status of both parties, the parcel's UPI, area and location, the agreed crops, forestry, nurseries or livestock, the start and end dates, the rent and its payment, rights and obligations, termination and dispute settlement (Articles 3 to 8). Rent is paid as agreed before the land is used (Article 8), and is not refundable because the sub-lessee does not use the land or loses a harvest to fortuitous events or poor yields (Article 16). The sub-lessee may use the land and its produce freely and may **mortgage the activities** it carries out on the land for the remaining term, but may not sub-let to a third party (Article 9). A new holder of the parcel is bound by the sub-lease (Article 18). On the wording of Article 20, the sub-lessor may terminate only on at least 90 days' notice once at least three-quarters of the term has run, and must allow time to harvest or pay fair compensation, while the sub-lessee may terminate on 15 days' notice by paying 5% of the rent for the remaining term. A sub-lessee cannot acquire the land by 30-year prescription (Article 50), so long occupation does not convert a sub-lease into ownership. Where the investor wants produce rather than land, an outgrower or contract farming arrangement, under which farmers keep their land and sell to the investor, avoids land-tenure risk; it is covered in [Agro-processing, food safety, contract farming and exports](#).

Routes to farmland compared

Route	Legal basis	Term	Main approvals	Can the land be mortgaged?
Buying an agricultural emphyteutic lease	Land Law Articles 16 and 21 to 24; Land Allocation Order Article 18	Remaining term of a 99-year lease	Consent of registered holders and spouses; notarised contract; NLA registration	Yes

Route	Legal basis	Term	Main approvals	Can the land be mortgaged?
Sub-leases from smallholders	Land Law Articles 26 and 28; Ministerial Order N° 009/MoE/22	As agreed; registration compulsory at five years or more	One contract per parcel; compliance with land use consolidation	Not the land; the sub-lessee may mortgage its activities on the land for the remaining term (Article 9 of the Order)
Concession of State land	Land Law Articles 11, 13 and 14; Land Allocation Order Articles 9 to 21	Up to 49 years, renewable by agreement	Competition or RDB request and Cabinet approval; environmental assessment	No; only rights over property on the land
Temporary allocation of poorly exploited State land	Land Law Article 72	Up to five years, renewable	Written agreement with the Minister; investment plan	Not stated in the Law
Assignment of requisitioned land	Requisition Order Articles 11 to 14	No longer than the requisition (three years for agriculture, ten for forestry)	Application to the District; contract with the Minister; caveat on the register	Not stated in the Order
Marshland (swamp) concession	Land Law Article 33; Prime Minister's Order No 006/03 of 30/01/2017	Up to 30 years renewable under the 2017 Order	Concession agreement; approved exploitation plan; registration	No; only the borrower's installations
Plot in an agribusiness hub	Hub sub-lease agreement	Up to 49 years renewable in the 2026 Gabiro call	Selection by the hub company; investor registration with RDB	Depends on the sub-lease terms

Marshlands

Swamps, or marshlands, are among Rwanda's most productive farmland, especially for rice, vegetables and maize in the dry season, and PSTA5 counts 37,273 irrigated hectares of marshland in 2023, with a target of 42,473 by 2028/29. Their tenure is special. Under Article 33 of the Land Law swamp lands belong to the State, cannot be definitively allocated to anyone, and long occupation cannot justify a definitive takeover; they "may be granted through concession to a person based on a concession agreement concluded between the Ministry and the concessionaire". Protected swamps are in the State's public domain, which is inalienable (Article 31), while unprotected swamps are in its private domain (Article 32). A Prime Minister's Order is to list swamp lands, their classification and boundaries and set the modalities of their use, development and management.

The published framework is **Prime Minister's Order No 006/03 of 30/01/2017** drawing up a list of swamp lands, their characteristics and boundaries and determining modalities of their use, development and management (Official Gazette no 07 of 13/02/2017), made under the 2013 land law and still published by RWB. Its Annex gives each swamp one of three statuses: full protection, use under specific conditions, or use without specific conditions. In unprotected swamps agriculture is an authorised activity, carried out according to the prescribed use and an exploitation plan approved by the Minister in charge of land; land may be lent for up to 30 years, renewable by agreement, under a contract registered with the registrar of land titles; fees are set by Ministerial instructions; the borrower may transfer or mortgage its installations but not the land; and a contract under which the project has not started within one year may be terminated after 60 days' notice.

Two cautions apply. Article 87 of the 2021 Land Law kept orders made under the 2013 law in force only where consistent with the new Law and for nine months after its publication, and no replacement Prime Minister's Order under Article 33 had been located at 16 October 2026, so the continuing legal force of the 2017 Order should be confirmed with the Ministry before relying on its terms. And marshlands are usually already farmed, often by cooperatives organised around an irrigation scheme, so an investor must deal with existing users, water user associations and the scheme's water permit, and the land is never available as security.

Use it or lose it: productive use and requisition

A land holder must exploit land productively and so as to increase its value (Article 46 of the Land Law), and Article 5 of Law N° 041/2026 of 02/09/2026 governing agriculture now adds that farmers must farm in a manner that ensures sustainable soil productivity. The enforcement tools are significant. Under Article 49 of the Land Law the State may terminate a land ownership contract after 90 days' written notice for breach of the holder's obligations, unless the holder shows reasonable grounds. Under Article 70 the Minister may requisition agricultural, livestock or forestry land left unexploited without sound reason ([FAQ 47](#)).

The Requisition Order sets the procedure. Only agricultural, livestock or forestry land of **not less than five hectares** that is unexploited may be requisitioned (Article 3). The District or City of Kigali must first, over six consecutive months, ask the owner in writing to exploit the land or explain why it is not exploited, and where the reason is reasonable, ask the owner to sub-lease it to someone who can (Article 4). The District may then ask the Minister to requisition land reported as unexploited for one year without reasonable ground, or where the owner ignored official letters (Article 5). The Minister gives 90 days' written notice; requisition is cancelled or suspended if, within that period, the owner justifies the non-use, shows a project to be implemented within one year, or sub-leases the land (Article 6). Requisition lasts three consecutive years for agricultural and livestock land and ten for forestry (Article 10), and the owner may apply to repossess the land within six months before the end of that period with a plan showing its ability to exploit it (Article 15). If the owner does not apply, the Minister may extend the assignment or terminate the land ownership contract, in which case the land is valued and paid to the owner after deduction of the cost of works (Articles 15 and 22).

For an investor this cuts both ways. A foreign investor that acquires a large holding but delays planting, for example while waiting for a water permit, should document its project and timetable with the District from the start. An investor looking for land may apply for the assignment of requisitioned land, but takes it only for the requisition period and must reckon with the owner's right of repossession.

Water use permits

Under Article 18 of the Water Law the State owns and controls water resources, and under Article 19 everyone is entitled to an equitable and reasonable share, but allocation gives priority to domestic needs, then environmental protection, then economic activities, so irrigation is third in line in a shortage. Article 21 subjects to a water use permit every use of water capable of modifying the flow or level of water, degrading its quality or threatening wetlands and the environment, and Article 22 provides for permit fees and annual water use fees, paid into the National Fund for Environment (FONERWA), to be set by Ministerial Order.

The Water Permit Order, published in the Official Gazette n° Special of 03/04/2024, replaced Ministerial Order n° 002/16.01 of 24/05/2013. Article 3 requires a permit, before the activity starts, for **irrigation of a land surface of more than one hectare**, construction of a dam or infrastructure in rivers or lakes, fish farming in lakes and ponds, water supply for livestock, coffee washing stations, industrial use and other listed activities. The application is addressed to RWB, as the authority in charge of water resources management, through the Mayor of the District where the activity will take place, with the prescribed form, identification or registration documents and proof of payment of a non-refundable application fee of **RWF 35,000** into FONERWA (Article 4). For irrigation of more than ten hectares, a dam, infrastructure in rivers or lakes, a hydropower plant, gas extraction or ports, the application must also include an **environmental impact assessment certificate** and a **feasibility study** (Article 5(a)); fish ponds need a hydrological report and a recommendation from the organ in charge of fish farming, and coffee washing stations a hydrological report. Applications may be made online (Article 9).

RWB decides on the basis of the documents, water availability and quality, the volume requested, the effects on other users and the environment, the catchment management plan, District and land use plans and the statutory priorities (Article 6), and must notify the decision within **90 days** (Article 7); an incomplete application lapses after six months (Article 8). A permit lasts up to **15 years**, or the life of the activity if shorter, and may be extended on application with a further RWF 35,000 fee (Articles 11 and 14). The holder must respect the authorised daily, monthly, seasonal and annual volumes and the abstraction and discharge points, install and maintain measuring devices where irrigation exceeds ten hectares, and file an annual water use report (Article 12). A permit may be transferred only with RWB's approval, on payment of a RWF 35,000 fee, which buyers of irrigated farms must build into their closing conditions (Article 15). Using water without a required permit is an offence punishable by two to three months' imprisonment and a fine of RWF 500,000, or either (Article 36 of the Water Law). RWB reported in July 2026 that about 200 irrigation permits were among more than 1,300 permits issued.

Irrigation schemes, SSIT and water user associations

PSTA5 puts total irrigated area at 71,585 hectares in 2023, made up of 37,273 hectares of marshland irrigation, 9,439 hectares of hillside irrigation and 24,873 hectares under small-scale irrigation technology, and targets 132,171 hectares by 2028/29, with hillside irrigation rising to 48,667 hectares

and small-scale irrigation to 41,031 hectares, and the rehabilitation of 15,000 hectares of existing schemes. Large public schemes are developed by the State, often with donor finance, and then operated by farmer organisations or, at hubs such as Gabiro, by a hub company that sells water to investors. The **Small-scale Irrigation Technology (SSIT)** programme, implemented by the Rwanda Agriculture and Animal Resources Development Board (RAB), co-finances pumps, pipes and drip and sprinkler kits for farmers, and a revamped irrigation equipment loan scheme under SSIT was announced in February 2026; the current co-financing shares should be confirmed with RAB.

Scheme governance is set by **Ministerial Order N° 001/11.30 of 23/11/2011 establishing irrigation water users associations in irrigation schemes** (Official Gazette n° 50 of 12/12/2011), which applies to all irrigation schemes on public or leased land. Each scheme has a single irrigation water users association made up of all its water users, with legal personality granted by the Ministry of Justice; the association is the only user body that signs the management transfer agreement with the Ministry and the District, runs operation and maintenance, holds the scheme's water permit and collects the water service fee, and it is distinct from the production and marketing cooperatives. No instrument repealing that Order was located; Article 9 of Law N° 041/2026 provides for a new Order of the Minister on the establishment, use and management of agricultural infrastructure, including irrigation, which had not been published at 16 October 2026. An investor farming inside a public scheme therefore becomes a water user bound by the association's rules and fees, and should check its permit, rules and arrears before signing.

Environmental and social impact assessment for large farms

Environmental and social impact assessment is governed by Ministerial Order No 003/MoE/25 of 19/08/2025 relating to environmental and social impact assessment. A developer of a listed project needs a certificate of approval from the organ authorised by the environment authority, which approves or asks for changes to the terms of reference within 14 days and decides on the report within 20 working days, a period it may extend; for registered investment projects the certificate is handled through RDB's One Stop Centre, and RDB's 2026 service charter gives 15 days for an environmental clearance and 45 days for a certificate (FAQ 89). For farms the decisive link is the Water Permit Order: irrigation of more than ten hectares cannot obtain a water permit without an environmental impact assessment certificate (Article 5(a)), so in practice every irrigated commercial farm of that size needs one. On State land, the assessment is evaluated before the concession or lease is granted (Article 12 of the Land Allocation Order).

Large farms commonly raise the same issues: clearing of natural vegetation, protection of protected swamps and of the protected banks of lakes and rivers, which are in the State's public domain, pesticide use and storage, drainage and return flows, and resettlement or compensation of existing users. The assessment should be scoped early, because the water permit cannot be issued without the certificate and planting depends on both.

Farmland due diligence in eight steps

1 Search the register

For each parcel, obtain the UPI and confirm on NLA's register the holders, tenure, registration date and term, designated use, area and any caveat, mortgage, requisition or termination note.

2 Check the plan and use

Confirm the designated use under the master plan, whether any part needs a change of use approved by NLA (Article 63), and whether the area is under land use consolidation or a Food Basket Site.

3 Check marshland and buffer status

Establish whether any part is swamp land, a protected wetland or a river or lake buffer in the public domain, and if so the classification and the concession route.

4 Map the holders and consents

List every registered holder and spouse who must consent (Article 22), confirm they can attend the notary in person, and identify any cooperative or water user association involved.

5 Check water

Identify the water source, existing permits and their holders, the volumes authorised and whether a new permit or a transfer approved by RWB is needed (Water Permit Order, Articles 3 and 15).

6 Scope the environmental assessment

If irrigation will exceed ten hectares or the project is listed, commission the assessment and agree the terms of reference before committing to a planting date.

7 Check use history

Ask the District for land use reports and letters, because a holding of 5 hectares or more idle for a year can be requisitioned under the Requisition Order.

8 Register and diarise

Register sub-leases of five years or more (Article 28), record the lease expiry and, for a foreign holder, the date 90 days before it, and diarise the water permit expiry and annual water report.

WORKED EXAMPLE

Taking a 172-hectare block at an irrigated agribusiness hub

A Rwandan company owned 80% by a Belgian fruit exporter bids for the 172.3-hectare block offered in the 2026 Gabiro call for proposals, on the published terms, to grow passion fruit and chillies under drip irrigation from 2027. Water use and capital cost are illustrative assumptions.

Lease fee, years 1 and 2	172.3 ha x USD 375 = USD 64,612.50 a year, paid annually in advance.
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Lease fee, years 3 and 4	Rising 2% a year after year 2: USD 382.50 x 172.3 = USD 65,904.75 in year 3; USD 390.15 x 172.3 = USD 67,222.85 in year 4.
Guarantee before handover	One year's lease value: USD 64,612.50.
Water	Assumed use of 5,000 m ³ per hectare a year: 861,500 m ³ x USD 0.19 = USD 163,685 a year, billed monthly in US dollars, more than twice the lease fee.
Equity	Assumed project cost USD 6,000,000; the call requires at least 60% equity financing, so at least USD 3,600,000 of equity.
Expansion	If the block grows to about 232 ha after drainage works, the base lease fee becomes 232 x USD 375 = USD 87,000 a year.
Approvals to confirm	Whether the hub's water permit and environmental certificate cover the company's use or whether it needs its own (irrigation above 1 ha needs a permit; above 10 ha an environmental certificate), and RDB registration before contract award.
Tenure check	The right is a sub-lease of up to 49 years from the hub company; the company should confirm the hub's own title and term, and whether the sub-lease is registered and can support a lender's security.

Water at about RWF 175 per kilogram of produce was reported by one Gabiro investor in July 2026; the tariff and currency are the main sensitivity in the model.

The company is foreign-owned but Rwanda-incorporated; the renewal rule for foreigners is tested in How foreign investors access land.

Questions investors ask about farmland, irrigation and water

Can a foreign investor lease farmland in Rwanda, and for how long?

Yes, for investment. Article 16 of Law N° 27/2021 gives a foreigner rights to an emphyteutic lease and a land concession. Agricultural land carries a 99-year lease under Article 18 of Prime Minister's Order N° 008/03 of 03/07/2022, State land concessions run up to 49 years, and a foreign holder must apply for renewal at least 90 days before expiry.

Can agricultural land in Rwanda be subdivided?

The 2013 land law barred subdividing agricultural land below one hectare. NLA was reported in January 2026 as saying that the current law sets no minimum, although the Irembo help page still states a one-hectare minimum and NLA warns against subdividing farmland to build. Confirm NLA's practice for the parcel before relying on a subdivision.

What happens if farmland in Rwanda is left idle?

Under Ministerial Order n° 002/MoE/24, agricultural or forestry land of 5 hectares or more left unexploited for a year without reasonable ground can be requisitioned after 90 days' notice, for three years for agriculture or ten for forestry, and assigned to someone able to exploit it. The State may also terminate the land contract on 90 days' notice.

Do I need a permit to irrigate a farm in Rwanda?

Yes, if more than one hectare is irrigated. Ministerial Order No 001/MoE/24 requires a water resources use permit from RWB, applied for through the District Mayor with a RWF 35,000 fee and decided within 90 days. Above ten hectares, an environmental impact assessment certificate and a feasibility study must accompany the application.

Can an investor farm a marshland in Rwanda?

Only under a concession agreement with the Ministry, because swamp lands belong to the State and cannot be allocated definitively (Article 33 of the Land Law). The 2017 swamp Order allowed lending of unprotected swamps for up to 30 years, but its continuing force should be confirmed, and protected swamps cannot be farmed.

Is an environmental impact assessment required for a large farm?

In practice, yes, where irrigation exceeds ten hectares, because the water permit application must include an environmental impact assessment certificate. Other listed projects need one under Ministerial Order No 003/MoE/25. The authorised organ approves terms of reference within 14 days and decides on the report within 20 working days.

THE 2027 HORIZON

- A Prime Minister's Order under Article 65 of the Land Law on the modalities of land use consolidation, and a replacement Order under Article 33 listing swamp lands and setting the terms of their use, would settle two areas where farmland investors now rely on practice or a 2017 instrument; neither had been located at 16 October 2026.
- The Order of the Minister on agricultural infrastructure under Article 9 of Law N° 041/2026, covering irrigation infrastructure, may replace or supplement the 2011 Order on irrigation water users associations.
- PSTA5's Agriculture Land Use Master Plan and the expansion of Food Basket Sites towards 324,702 hectares by 2028/29 may designate areas for particular crops and change how investors access consolidated land.
- Irrigation expansion towards 132,171 hectares by 2028/29, including hillside schemes rising to 48,667 hectares, and the revamped SSIT equipment loan scheme announced in February 2026.
- The review of irrigation water charges at the Gabiro Agribusiness Hub, announced by the Minister of Agriculture in July 2026.
- A Ministerial Order fixing annual water use fees under Article 22 of the Water Law, if one is made, would add a recurring charge to irrigated farms.

Terms you will meet in the documents

English	Kinyarwanda	French	Meaning
Emphyteutic lease	<i>Ubukode burambye</i>	<i>Bail emphytéotique</i>	The long-term lease from the State; 99 years for agricultural land.
Land use consolidation	<i>Guhuza ubutaka</i>	—	Rearranging small, fragmented parcels into larger holdings managed uniformly to raise productivity (Land Law, Article 2).
Swamp land (marshland)	<i>Igishanga</i>	<i>Terre des marais</i>	State land that can be granted only by concession, never definitively (Land Law, Article 33).
Temporary requisition	—	<i>Réquisition temporaire</i>	Taking over idle farm or forest land of 5 hectares or more for three or ten years under Ministerial Order n° 002/MoE/24.
Land concession	—	<i>Concession foncière</i>	A grant of State private-domain land for investment, up to 49 years; the land cannot be mortgaged.
Water resources use permit	—	<i>Permis d'utilisation des ressources en eau</i>	RWB's permit required for irrigation above one hectare, valid up to 15 years.

English	Kinyarwanda	French	Meaning
Irrigation water users association	—	<i>Association des usagers de l'eau d'irrigation</i>	The single body of water users in a scheme that holds its water permit and collects fees (Ministerial Order N° 001/11.30).
Sub-lease	—	<i>Sous-emphytéose</i>	A written lease from a leaseholder or freeholder; compulsory registration for farmland at five years or more (Article 28).
Designated use	<i>Imikoreshereze y'ubutaka</i>	<i>Affectation des terres</i>	The use assigned to a parcel by the master plan, which fixes its lease term and permitted activities.

FOREIGN V RWANDAN INVESTOR

On farmland the main differences follow from the Land Law. A Rwandan may hold agricultural land on lease or, within the limits of the Land Law, freehold, and a Rwandan's lease renews automatically. A foreigner, including a national of an East African Community or COMESA state and a branch of a foreign company, holds only an emphyteutic lease or a land concession, only for investment, and must apply for renewal at least 90 days before expiry or lose the land. A Rwanda-incorporated subsidiary is not a foreigner on the text of Article 2(30), but the point should be confirmed with NLA.

Everything else is nationality-neutral: the 99-year term, sub-lease registration, land use consolidation, requisition of idle land, marshland concessions, water permits, environmental assessment and irrigation scheme rules apply to Rwandan and foreign investors alike, and local and foreign bidders compete on the same terms for State land and hub plots.

WATCH OUT FOR

- Unregistered sub-leases: a farm sub-lease of five years or more must be registered (Article 28); the investor should manage the registration itself rather than leave it to each smallholder.
- Idle land of 5 hectares or more: a year without planting, even while permits are pending, can trigger the requisition procedure unless the project is documented with the District.
- Irrigating without a permit: irrigation above one hectare needs an RWB permit, and above ten hectares an environmental certificate first; unpermitted use is an offence.
- Buying an irrigated farm without the water permit: a permit can be transferred only with RWB's approval and fee (Article 15 of the Water Permit Order).
- Treating marshland as bankable land: swamp land cannot be mortgaged or definitively allocated, and the 2017 swamp Order's continuing force should be confirmed.
- Assuming a subdivision or change of use is available: confirm NLA's current practice on subdividing farmland and obtain NLA approval before using farmland for buildings.
- Dollar-denominated water charges at hubs: model the tariff and exchange rate, which investors at Gabiro identified in July 2026 as one of their largest costs.
- A foreign holder's renewal date: diarise the date 90 days before lease expiry from the day the title is registered.

OFFICIAL SOURCES

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Agribusiness incentives, tax, finance and insurance: the Investment Code incentives that reach farming, agro-processing and agricultural exports, the RWF 12 million exemption for agricultural income, VAT on produce, inputs and machinery after Law N° 009/2025 and the November 2025 exemption list, the 2026 VAT Deferral Facility, customs and property tax, BRD and the former BDF guarantee schemes, the Export Growth Fund, warehouse receipts and the National Agriculture Insurance Scheme

Reviewed 16 October 2026 · Prepared by a commercial lawyer with over 30 years' international experience · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- Under the Annex to Law N° 006/2021 of 05/02/2021 on Investment Promotion and Facilitation, a registered investor in large-scale agricultural operations (mechanised crop production on at least 200 hectares, livestock production of at least 5,000 chickens and at least 500 other animals, or at least 500 tonnes of fish a year: Article 2(30)) or in the manufacture of agricultural equipment pays 15% corporate income tax instead of 28%, and an exporter of 30% to 49% or 50% or more of turnover pays 25% or 15% for up to five years, except exporters of tea and coffee without value addition.
- Article 21 of Law N° 027/2022 of 20/10/2022 establishing taxes on income exempts income from agricultural and livestock activities where turnover from them does not exceed RWF 12,000,000 in a tax period and, where it does, excludes that amount from taxable income.
- Article 8 of Law N° 049/2023 on VAT, as replaced by Law N° 009/2025 of 27/05/2025, exempts unprocessed agricultural and livestock products, processed maize, rice and milk other than powdered milk, agricultural and livestock insurance, and the inputs, materials and machinery on a list approved under Article 8(1)(m), which the Minister of Finance transmitted to the Rwanda Revenue Authority (RRA) in November 2025 and which runs to about 5,700 items, from seeds, fertilisers and pesticides to tractors, irrigation systems and greenhouse plastic.
- The VAT exemption for industrial machinery ended on 30 June 2026, and since 1 August 2026 the Commissioner General's Guidelines on the VAT Deferral Facility let VAT-registered manufacturers, including agro-processors, defer import VAT on machinery in Chapters 84 and 85 of the EAC tariff where the VAT on a consignment is at least RWF 10,000,000.
- The Government decided on 31 July 2025 to integrate the Business Development Fund (BDF) into the Development Bank of Rwanda (BRD), which took over BDF's guarantee and support services at the end of 2025, while the Export Growth Fund run by the Ministry of Trade and Industry and BRD has lent at about 10% to 12% against market rates of 17% to 19%.
- The National Agriculture Insurance Scheme (NAIS), launched on 23 April 2019, subsidises 40% of premiums for listed crops, livestock and, since 7 May 2026, greenhouses, through four private insurers; MINAGRI had allocated RWF 7,025,436,179 in subsidies to December 2025, and PSTA5 plans to make agricultural insurance compulsory for large-scale farmers.

The fiscal and financial map for agribusiness

Rwanda has no separate agricultural tax code. A farm, an agro-processor or an agricultural exporter is taxed under the same statutes as any other business: **Law N° 027/2022 of 20/10/2022 establishing taxes on income** (the Income Tax Law), as amended by Law N° 051/2023 and Law N° 014/2025; **Law N° 049/2023 of 05/09/2023 establishing value added tax** (the VAT Law), whose list of exemptions was replaced by **Law N° 009/2025 of 27/05/2025**; the East African Community (EAC) customs law; and Law N° 048/2023 of 05/09/2023 determining the sources of revenue and property of decentralised entities, for property tax. What makes agriculture different is a set of targeted rules inside those statutes: an income exemption for farm turnover up to RWF 12,000,000, VAT exemptions for unprocessed produce, agricultural insurance and a long list of inputs and machinery, and sector-specific incentives in the Annex to **Law N° 006/2021 of 05/02/2021 on Investment Promotion and Facilitation** (the Investment Code).

The incentives in the Annex go only to a **registered investor** that holds an investment certificate from the Rwanda Development Board (RDB) and meets the conditions of each incentive (Article 6 of the Investment Code; [RDB registration and the investment certificate](#)). Article 9 gives foreign investors equal treatment with Rwandan investors on incentives, so a foreign-owned farming company and a Rwandan one qualify on identical terms. The general rules are set out in [Investment incentives](#) and the tax chapter; this section explains how they apply along the agricultural value chain, and then turns to the finance, guarantee and insurance instruments that sit alongside them. Sector policy and regulators are in [Agricultural policy, law and regulators](#).

Investment Code incentives that reach agriculture

Article 4 of the Investment Code names among the priority economic sectors manufacturing in **large-scale agricultural operations excluding coffee and tea** and in agricultural equipment, tourism including **agro-tourism**, and **horticulture and the cultivation of other high-value plants** on a list approved by RDB. Article 2(30) defines large-scale agricultural operations as investment operations carried out as (a) mechanised crop production on at least **200 hectares**, (b) livestock production of at least **5,000 chickens** and at least **500** for other animals, or (c) fish production of at least **500 metric tonnes** a year. The English, Kinyarwanda and French texts of point (b) all join the two livestock figures with 'and' ('na', 'et'), so on a literal reading a livestock operation must reach both; whether RDB accepts a poultry-only or other single-species unit that meets one figure should be confirmed with RDB before a business plan relies on the 15% rate. Below those thresholds a farm is not a large-scale operation, whatever its turnover.

Priority status does not by itself carry a tax rate. The **15% preferential rate** in point IV of the Annex is given to listed activities, and three of them concern agriculture: a registered investor in manufacturing within the sub-sectors of large-scale agricultural operations and of agricultural equipment (point IV(4)), and a registered investor in adventure tourism and agriculture tourism on fulfilling the relevant criteria (point IV(10)). Point IV(4) itself does not repeat the exclusion of coffee and tea found in Article 4; how RDB and RRA reconcile the two texts for a large coffee or tea estate has not been published, and such an investor should obtain written confirmation before relying on the 15% rate. Horticulture is a priority sector but is not listed in point IV, and no Order of the Minister adding sectors under point IV(11) had been published at 16 October 2026, so a horticulture business below the large-scale thresholds normally reaches a preferential rate only through exports.

The **export rates** in point V are often the most valuable incentive for agriculture: 25% where exports of goods and services are at least 30% but less than 50% of turnover, and 15% where they are 50% or more, for at most five years from the first year in which exports reach 30%, with eligibility tested on each year's exports ([FAQ 35](#)). The Annex states that these rates do not apply to exporters of unprocessed minerals, or of **tea and coffee without value addition**. A fresh avocado, chilli, French bean or cut-flower exporter is not excluded, but a green coffee or bulk tea exporter is, unless it adds value; the coffee and tea rules are in [Coffee, tea and other export crops](#).

Four further incentives are relevant. The **seven-year tax holiday** in point VIII requires USD 50,000,000 fully invested within seven years with at least 30% equity, in sectors that include manufacturing and export-related investment projects, so a very large agro-processing or export complex can qualify ([FAQ 36](#)). **Accelerated depreciation** of 50% in the first year (point XX) applies to assets of at least USD

50,000 each used in export projects, manufacturing or **agro-processing**, or in other sectors where the investment is at least USD 100,000, provided the assets are kept for three years. The **15-day VAT refund** in point XIX does not apply to registered investors in VAT-exempt sectors, which matters to farms selling unprocessed produce locally. And the **150% deduction** for internationalisation costs of small and emerging exporters (point VII), the capital gains tax exemption (point XVIII) and the right of a USD 250,000 investor to recruit three foreign employees without a labour-market test apply to agribusinesses as to others ([FAQ 34](#)).

Which Investment Code incentive fits which agricultural business (at 16 October 2026)

Business model	Main corporate income tax route	Other Annex incentives	Points to check
Mechanised crop farm of 200 ha or more	15% under point IV(4) as a large-scale agricultural operation	50% depreciation on assets of USD 50,000 each if the investment is USD 100,000 or more	Whether the land is mechanised and cropped at that scale; coffee and tea excluded under Article 4
Livestock production of at least 5,000 chickens and at least 500 other animals (Article 2(30)(b))	15% under point IV(4)	Accelerated depreciation; capital gains tax exemption	Head count is tested on the operation, not on the group
Fish farm producing 500 tonnes a year or more	15% under point IV(4)	Accelerated depreciation	Aquaculture authorisation under Law N° 042/2026
Horticulture exporter (fruit, vegetables, flowers)	25% or 15% under point V if exports reach 30% or 50% of turnover	150% internationalisation deduction for SMEs; accelerated depreciation for export projects	Five-year limit runs from the first year exports reach 30%
Exporter of green coffee or bulk tea	28%: point V excludes tea and coffee without value addition	Accelerated depreciation if other criteria are met	Roasting, packing or other value addition may change the position
Agro-processor (milling, dairy, juice, feed)	28%, or 25% or 15% if it exports; holiday if USD 50,000,000	50% depreciation for agro-processing assets; VAT Deferral Facility as a manufacturer	Industrial VAT exemption ended on 30 June 2026
Manufacturer of agricultural equipment	15% under point IV(4)	Accelerated depreciation as manufacturing	Distribution and repair alone are not manufacturing
Agro-tourism project	15% under point IV(10)	Accelerated depreciation if tourism investment is USD 1,800,000	Criteria under the relevant tourism laws

Income tax on farming income

Article 21 of the Income Tax Law provides that income earned by an agriculturalist or a pastoralist on agricultural or livestock activities is exempt if the turnover from those activities does not exceed **RWF 12,000,000** in a tax period, and that where turnover exceeds RWF 12,000,000, that amount is excluded from taxable income. Neither Law N° 051/2023 nor Law N° 014/2025 amended it. The Article sits in the personal income tax chapter, and Article 49 provides that corporate income is taxable in the same way as personal income under that chapter, except Article 14 and the employment income rules. Read together, the wording suggests that a company or cooperative carrying on agricultural or livestock activities may also exclude the first RWF 12,000,000, but RRA has published no guidance confirming that reading, and a company should treat the point as open until it is confirmed.

Above the exemption, ordinary rules apply. A farming company pays corporate income tax at **28%** unless an Annex incentive applies (**Corporate income tax**). Cooperatives are corporate income taxpayers under Article 44, and Article 47 excludes dividends between resident companies from the recipient's income. Very small businesses use the turnover regimes in Articles 14 and 49: a flat amount up to turnover of RWF 12,000,000 and 3% of turnover between RWF 12,000,000 and RWF 20,000,000. Ministerial Order N° 009/26/10/TC of 24/09/2026, which requires certified financial statements from taxpayers with turnover of RWF 1,000,000,000 or more, applies to farming and livestock cooperatives only where their income, rather than their turnover, exceeds that threshold.

Three rules affect farm operations directly. First, seasonal labour: a **casual labourer**, an employee doing unskilled work for an aggregate of not more than 30 days in twelve months, is taxed at a special rate of **15%**, with the first RWF 60,000 a month taxed at 0% (Articles 2 and 56); other employees are taxed on the progressive PAYE scale (**Personal income tax**, PAYE and expatriates). Second, purchases of produce: Article 60 levies 15% withholding tax on payments for goods sold in Rwanda where the seller is not registered with RRA or has no recent income tax declaration, and Article 65 exempts sellers whose business profit is exempt and holders of a tax clearance certificate. Whether a smallholder whose income is wholly exempt under Article 21 falls within Article 65 has not been addressed in published guidance, and a buyer sourcing from many farmers reduces the exposure by buying through registered cooperatives or aggregators that have filed their returns. Third, rental income from agricultural and livestock equipment is taxable, reduced by a deemed expense, under Article 42.

VAT: exempt produce, exempt inputs and zero-rated exports

Article 8(1) of the VAT Law, as replaced by Law N° 009/2025, exempts three groups of agricultural supplies. Item (k) exempts **agricultural and livestock products, except processed ones**, while keeping exempt **processed maize, rice and milk**, excluding powdered milk and milk-derived products. Article 8(5) defines processed products as those whose added value is created by machinery or any other method up to the stage of consumption or use, or whose processing changes the Harmonized System code and duty rate used in customs. Item (l) exempts **agricultural and livestock insurance services**. Item (m) exempts **services, agricultural inputs, agricultural and livestock materials and machinery** on the list established by the Minister in charge of agriculture and approved by the Minister in charge of finance.

That list now exists. By a letter to the Commissioner General of RRA, published by RRA as the list approved in November 2025, the Minister of Finance and Economic Planning transmitted the **approved list of agricultural and livestock items exempted from VAT** under Article 1, paragraph 1, item (m) of Law N° 009/2025. It runs to about 5,700 entries and covers, among others, seeds, seedlings, cuttings and micro-propagated plants; DAP, urea, NPK, potash and other mineral and organic fertilisers and lime; insecticides, fungicides, herbicides and biopesticides; farm tractors, ploughs, harrows, harvesters and their spare parts; centre-pivot, drip and rain-gun irrigation equipment, pumps, pipes and water tanks; greenhouse plastic and greenhouse sheds; animal feeds and their raw materials, veterinary medicines and vaccines; milking machines, hatching machines and meat and fish processing cold rooms; post-harvest equipment such as silos, grain dryers, sorting and packing machines, cold room structures and refrigeration systems, refrigerated vehicles, punnets, boxes and packaging material; greenhouse and hydroponic structures; and laboratory equipment for soil and seed testing. It also contains broad entries for "agriculture product processing plants" and "agricultural product processing equipment and tools". Exemption is item by item and depends on the goods matching an entry: items not on the list, such as office equipment or a general-purpose vehicle, bear 18%, and where an entry is generic RRA customs decides on classification, so suppliers' quotations should be checked against the list and doubtful items confirmed with RRA before import.

An exemption is not always an advantage. A business that makes only exempt supplies does not register for VAT (Article 11 of Law N° 020/2023 on tax procedures) and cannot recover VAT on its inputs, so a farm selling unprocessed produce locally bears VAT on fuel, packaging, vehicles and other items outside the list as a cost. **Exports**, by contrast, are zero-rated under Article 7, so a horticulture exporter that registers for VAT recovers input VAT in proportion to its taxable (including zero-rated) supplies, and an exporter of processed goods recovers it in full (VAT and electronic invoicing). RRA refunds within 30 days of the declaration, or within 15 days of complete documents for a registered investor outside a VAT-exempt sector (FAQ 37). How RRA applies the 15-day rule to an investor whose supplies are partly exempt has not been published. An agro-processor whose products are processed and outside items (k) to (m) charges 18% on local sales and recovers its input VAT; a maize or rice miller or a dairy, whose processed products remain exempt, does not.

Machinery after 30 June 2026 and the VAT Deferral Facility

Until 30 June 2026 manufacturers, including agro-processors, could import machinery, capital assets and raw materials free of VAT under Article 8(1)(s). Law N° 009/2025 time-limited that exemption to 30 June 2026 and Article 23(2) of Ministerial Order N° 004/26/10/TC of 29/04/2026 confirms that it is not renewed. Machinery on the November 2025 agricultural list remains exempt under item (m), and that list includes generic entries for agricultural product processing plants and equipment; but how far those entries reach industrial food-processing lines, boilers and bottling or canning plant has not been the subject of published guidance, and plant that RRA does not accept as falling within the list now bears 18% import VAT.

To soften the cash-flow effect, RRA has published the **Commissioner General Guidelines for the Implementation of the VAT Deferral Facility**, in force on **1 August 2026**. They let an eligible taxpayer defer the payment of import VAT on qualifying capital goods and machinery. The Facility applies only to taxpayers in manufacturing, mining, mineral exploration or exploitation, and natural gas extraction for energy; an agro-processor is a manufacturer, but a farm or a packhouse that does not transform its

produce is not within the listed sectors. An existing business must derive at least 90% of its turnover from taxable supplies or, if export-oriented, at least 80% from exports; a new investor must be VAT-registered and produce an investment certificate and a business plan. Only goods in Chapters 84 and 85 of the EAC Common External Tariff qualify, excluding passenger vehicles, office furniture and equipment, consumables and spare parts unless the Commissioner for Customs Services approves; the import VAT on each consignment must be at least **RWF 10,000,000**; the applicant must have twelve months of compliant filing and no outstanding tax, unless it has an approved payment plan; and the application is made to the Commissioner for Customs Services before the goods arrive. The deferred VAT is declared and reconciled in the monthly VAT return for the period following release, and approval may be revoked, with the VAT immediately payable with interest and penalties, if the goods are diverted, moved or sold without RRA's written approval.

VAT along the agricultural value chain (Law N° 049/2023 as amended, at 16 October 2026)

Supply	VAT treatment	Input VAT recovery	Source
Fresh produce, live animals and other unprocessed products sold in Rwanda	Exempt	None on related inputs	Article 8(1)(k)
Processed maize, rice and milk (not powdered milk or milk products)	Exempt	None on related inputs	Article 8(1)(k)
Other processed foods (juice, oil, roasted coffee, packaged snacks)	18%	Yes, if registered	Articles 4 and 8(5)
Exports of produce or processed goods	Zero-rated	Yes, if registered; refund in 30 days, or 15 days for registered investors outside exempt sectors	Article 7; Annex point XIX
Seeds, fertilisers, pesticides, feeds, tractors, irrigation and greenhouse items on the November 2025 list	Exempt	Not applicable (no VAT charged)	Article 8(1)(m) and approved list
Agricultural and livestock insurance	Exempt	Not applicable	Article 8(1)(l)
Sale or lease of land; finance leases by licensed institutions	Exempt	Not applicable	Article 8(1)(f)
Industrial processing machinery not on the agricultural list	18% at import since 1 July 2026; deferral possible for eligible manufacturers	Yes, through the VAT return	Article 8(3)(b); VAT Deferral Facility Guidelines

Customs, property tax and capital gains

Imported inputs and equipment from outside the EAC bear duty under the four-band Common External Tariff of 0%, 10%, 25% and 35%, in which raw materials and capital goods are broadly in the 0% band, but the rate for each item depends on its tariff classification. Each June the EAC Council of Ministers gazettes stays of application and duty remission schemes with effect from 1 July, and the 2026/27 notice should be checked for any measure on agricultural inputs or agro-processing materials before a cost model is fixed. Goods originating in another EAC Partner State enter free of duty. At the border RRA also collects the **5% withholding tax** on the CIF value of commercial imports, creditable against income tax and not payable by holders of a tax clearance certificate (Articles 62 and 65), and registered investors claim any customs exemption through an e-Exemption on the Rwanda Electronic Single Window ([Customs and EAC trade](#)).

Agricultural land bears little property tax. Article 12 of Law N° 048/2023 exempts land used for agriculture, livestock or forestry of **2 hectares or less**, and Ministerial Order N° 002/23/10/TC of 24/11/2023 sets the band for agricultural and livestock land at RWF 0 to 0.4 per square metre, within which District councils fix the rate; buildings such as packhouses and processing plants are taxed on value ([Land tax, property tax and transfer costs](#)). Capital gains tax at 10% applies since 29 May 2025 to transfers of shares and other assets under Law N° 014/2025; registered investors are exempt under point XVIII of the Annex except on commercial immovable property, but RRA has not confirmed in a published ruling how that exemption applies after the 2025 amendment ([Capital gains, property and other taxes](#)).

Agricultural finance: BRD, the former BDF schemes and the Export Growth Fund

Agriculture is under-financed relative to its weight in the economy. The fifth Strategic Plan for Agriculture Transformation (PSTA5) records that the sector receives about **6% of commercial credit** against a target of 10.4%, although, on the plan's own figures, it contributes about 27% of GDP (the National Institute of Statistics of Rwanda puts the 2025/26 share at about 20%), and that only 17% of farmers receive formal finance; its results framework targets credit to agriculture of 10% of total loans by 2028/29. The National Agriculture Financial Services Strategy (NAFSS) 2024-2028 reports commercial lending rates of about 12% to 18% and identifies collateral, data on farmers and risk as the main barriers.

The **Development Bank of Rwanda (BRD)** is the State's development finance institution and lists agriculture first among its priority sectors for investment loans, lines of credit on-lent through commercial banks, microfinance institutions and SACCOs, trade finance and guarantee funds. On 31 July 2025 the Ministry of Finance and Economic Planning announced the Government's decision to **integrate the Business Development Fund (BDF) into BRD**, and BRD took over all services previously offered by BDF at the end of 2025, with existing client arrangements stated to continue. BDF's best-known agricultural product, described in the NAFSS, was a guarantee providing supplementary collateral to cover between 50% and 70% of the collateral required by the lender, up to a maximum guaranteed amount of RWF 500,000,000 for agriculture. BRD's website names the SME Guarantee Fund, the African Solidarity Guarantee and the Rural Investment Facility among the guarantee funds it

manages. The terms of each scheme under BRD's administration should be confirmed with BRD before a financing plan relies on them, because no consolidated product terms had been published at 16 October 2026.

The **Export Growth Fund (EGF)**, designed by the Ministry of Trade and Industry (MINICOM) and implemented by BRD since 2016, offers subsidised loans and matching grants to exporters and prospective exporters. An evaluation by the International Growth Centre, published with a foreword by the Minister of Trade and Industry, reports loans at 10% to 12% against market rates of 17% to 19%, more than 120 loans to 80 firms totalling about RWF 25,000,000,000 up to the end of 2022, and recipients concentrated in agriculture and manufacturing. The NAFSS describes the EGF as allowing BRD to lend directly at 10% or to on-lend to financial institutions at 4% for lending at 12%. The NAFSS also mentions BRD's matching grants, BDF's performance-based matching grants, a guarantee fund at the National Agricultural Export Development Board (NAEB) and a KfW-supported export guarantee facility implemented by BRD.

Donor programmes add grants and long-term money. The World Bank's **Commercialization and De-Risking for Agricultural Transformation (CDAT)** project, a USD 300,000,000 International Development Association operation launched on 30 September 2022 for five years and implemented by the Rwanda Agriculture and Animal Resources Development Board (RAB) and BRD, provides matching grants for mechanisation, post-harvest infrastructure and processing equipment, long-term finance through partner financial institutions, and funding to scale up crop and livestock insurance. PSTA5 plans an **agriculture de-risking facility** combining credit guarantees, technical assistance and grants. For a foreign-owned borrower, one tax point matters: under Article 60(2)(b) of the Income Tax Law, interest on loans granted by a foreign development finance institution that is exempt from income tax in its country of origin is outside the 15% withholding tax, which can make a DFI loan cheaper than a commercial loan at the same rate ([Withholding taxes and tax treaties](#)). External borrowing and BNR reporting are covered in [Offshore loans and external borrowing](#).

Collateral: land, stored produce and insurance

Registered emphyteutic leases of farmland can be mortgaged, and lenders usually take them as primary security ([Mortgages, security and real estate business](#); [Agricultural land, irrigation and water](#)). Where land is leased from farmers or cooperatives, or is a State concession that cannot itself be mortgaged, lenders look to movable assets, receivables, offtake contracts and stored produce.

Stored produce can be financed under **Law N° 58/2017 of 21/01/2018 regulating the warehouse receipt system**, published in the Official Gazette n° Special of 25/01/2018. A commodity is an agricultural or mining good or another product determined by the Authority, which for this Law is the **Capital Market Authority** (Article 2). No person may issue a warehouse receipt without a warehouse receipt operator's licence from that Authority, and an applicant must have the minimum capital it sets and own or lease a certified warehouse able to receive, weigh, grade, store and clean the commodities (Articles 3 to 5). A receipt held by the owner of the commodities may be presented as collateral for a new or increased loan, used as collateral for a pre-existing claim, or used as proof supporting a pre-existing contract (Article 14), and receipts may be negotiable or non-negotiable (Articles 19 to 30). The NAFSS notes that uptake of electronic warehouse receipts remains low because of limited warehouse

capacity; the trading side of the system is described in [Agro-processing, food safety, contract farming and exports](#). PSTA5 reports that in its first four years NAIS cover had been used as collateral for more than RWF 2,000,000,000 of agricultural loans.

The National Agriculture Insurance Scheme (NAIS)

The **National Agriculture Insurance Scheme**, known in Kinyarwanda as *Tekana Urishingiwe Muhinzi Mworozi*, was launched on 23 April 2019 as a public-private partnership under MINAGRI, implemented through RAB's Single Project Implementation Unit. The Government pays **40% of the premium** and the farmer 60%. Cover is written by private insurers selected by tender; MINAGRI names Old Mutual, Radiant, Sonarwa General Insurance and BK Insurance. Crop products are mainly area-yield index insurance and livestock products indemnity-based. MINAGRI lists among covered crops rice, maize, beans, chillies, Irish potatoes, cassava, soybeans, French beans and vegetables, and among livestock dairy and beef cattle, poultry, pigs and fish. On **7 May 2026** MINAGRI launched **greenhouse insurance** covering structures, equipment and crops against fire, storm, hail and accidental damage, on the same 40% subsidy.

MINAGRI reported at the greenhouse launch that compensation paid since 2019 totalled RWF 9,392,461,332 (RWF 5,260,214,761 to crop farmers and RWF 4,132,246,571 to livestock farmers), and a UNDP note published in June 2026 records RWF 7,025,436,179 in Government subsidies to December 2025 and about 200,000 policies in 2025. Insurance contracts provide for compensation within 30 days of proof of loss, and cover must be taken out before the farming activity starts. No law or Ministerial Order establishes the scheme; it rests on policy (the National Agriculture Policy and PSTA5) and on the insurers' contracts, which are regulated by the National Bank of Rwanda as insurance supervisor. Agricultural and livestock insurance is VAT-exempt under Article 8(1)(l). PSTA5 states that the Government will make agricultural insurance **compulsory for all large-scale crop and livestock farmers** and shift the subsidy towards output-based products; no instrument doing so had been published at 16 October 2026.

Setting up the tax, finance and insurance position of a new agribusiness

1 Classify the operation

Measure it against Article 2(30) of the Investment Code (200 ha mechanised; 5,000 chickens and 500 other animals; 500 tonnes of fish) and against the export ratios in point V, and decide whether the business will be a farm, a processor, an exporter or a combination.

2 Register with RDB before trading

Obtain the investment certificate first, with a business plan that shows the facts each incentive needs; the Annex incentives attach only to a registered investor.

3 Map VAT supply by supply

Separate exempt local produce sales, taxable processed sales and zero-rated exports; register for VAT if taxable or zero-rated supplies are made, and set up input VAT apportionment.

4 Check every capital item against the November 2025 list

Confirm which tractors, irrigation, greenhouse and processing items are VAT-exempt under Article 8(1) (m); for other machinery, apply to the Commissioner for Customs Services under the VAT Deferral Facility before the goods arrive, if eligible.

5 Obtain a tax clearance certificate

It removes the 5% withholding tax on imports and the 15% withholding tax on payments received, and is part of the eligibility test for the VAT Deferral Facility.

6 Build the finance stack

Approach BRD for the former BDF guarantees and the Export Growth Fund, commercial banks for working capital, and any DFI lender; check whether a foreign DFI's interest is exempt from withholding tax under Article 60(2)(b).

7 Insure before planting

Take NAIS cover through a participating insurer before the season for eligible crops, livestock or greenhouses, and assign the policy to the lender where required.

WORKED EXAMPLE

A 250-hectare export farm with a packhouse: tax and finance in its first full year

A Rwandan company owned by a Dutch group and registered with RDB grows chillies and French beans on 250 hectares of irrigated, mechanised land in the Eastern Province. In 2027 its turnover is RWF 6,000,000,000, of which RWF 4,200,000,000 (70%) is exported and RWF 1,800,000,000 is fresh produce sold in Rwanda. Its profit before depreciation on new equipment is RWF 1,000,000,000. In January 2027 it installed tractors and a centre-pivot system costing RWF 500,000,000 and packhouse grading and cooling equipment costing RWF 400,000,000, each item worth more than USD 50,000. All figures are illustrative.

Corporate income tax rate	Exports are 70% of turnover, so point V gives 15%; the farm is also a large-scale agricultural operation (mechanised, 200 ha or more) with 15% under point IV(4). Either route gives 15% rather than 28%.
Accelerated depreciation	Export projects and investments of USD 100,000 or more qualify under point XX: $50\% \times \text{RWF } 900,000,000 = \text{RWF } 450,000,000$ in year one, against an assumed RWF 90,000,000 of ordinary depreciation.
Taxable profit and tax	$\text{RWF } 1,000,000,000 - 450,000,000 = \text{RWF } 550,000,000$; at 15%, RWF 82,500,000, against $28\% \times (\text{RWF } 1,000,000,000 - 90,000,000) = \text{RWF } 254,800,000$ without incentives. If Article 21 applies to companies, a further RWF 12,000,000 would be excluded, saving RWF 1,800,000.

VAT on equipment	Tractors and the centre pivot are on the November 2025 list and bear no VAT. The grading and cooling equipment appears to fall within the list's post-harvest entries (sorting and packing machines, cold room structures and refrigeration systems); if RRA customs did not accept that classification, 18% import VAT of RWF 72,000,000 would be payable, and a packhouse that does not transform produce is not a listed sector for the VAT Deferral Facility.
VAT recovery	Of RWF 180,000,000 of general input VAT, 70% relates to zero-rated exports and is recoverable (RWF 126,000,000); 30% relates to exempt local sales and is a cost (RWF 54,000,000), using a turnover-based apportionment.
Seasonal labour	Pickers employed for no more than 30 days in twelve months are casual labourers: 15% on monthly pay above RWF 60,000, withheld by the company.
Finance and insurance	A working capital loan under the Export Growth Fund at about 10% to 12% instead of a commercial 17% to 19%; if the crop is in NAIS, the Government pays 40% of the premium.

Keeping the equipment until January 2030 is a condition of the accelerated depreciation; earlier disposal triggers repayment of the tax saved with interest and penalties.

Dividends paid to the Dutch parent bear 15% withholding tax or the treaty rate; the 0% rate in point X of the Annex does not apply to an agricultural investor.

Questions investors ask about agribusiness tax, finance and insurance

Is farming income taxed in Rwanda?

Yes, above a threshold. Article 21 of Law N° 027/2022 exempts income from agricultural and livestock activities where turnover from them does not exceed RWF 12,000,000 in a tax period, and excludes that amount where turnover is higher. Beyond it, a farming company pays 28% corporate income tax unless an Investment Code incentive applies.

What corporate tax rate does a large farm pay in Rwanda?

A registered investor in large-scale agricultural operations pays 15% under point IV(4) of the Investment Code Annex. Large-scale means mechanised crop production on at least 200 hectares, livestock production of at least 5,000 chickens and at least 500 other animals, or 500 tonnes of fish a year. Exporters may instead use the 25% or 15% export rates for up to five years.

Are fertilisers, seeds and tractors exempt from VAT?

Yes, where they appear on the list approved under Article 8(1)(m) of the VAT Law as replaced by Law N° 009/2025, which RRA published in November 2025. It covers about 5,700 items, including fertilisers, seeds, pesticides, feeds, tractors, irrigation equipment and greenhouse plastic. Items not on the list bear 18% VAT.

Can an agro-processor still import machinery without paying VAT?

Only if the item falls within the agricultural exemption list, which includes processing plant and post-harvest equipment entries; the general industrial machinery exemption ended on 30 June 2026. Since 1 August 2026 an eligible VAT-registered manufacturer may instead defer import VAT on Chapter 84 and 85 machinery where a consignment carries at least RWF 10,000,000 of VAT.

Who provides credit guarantees for agriculture now that BDF has merged into BRD?

The Development Bank of Rwanda. The Government decided on 31 July 2025 to integrate the Business Development Fund into BRD, which took over BDF's services at the end of 2025. BDF's agricultural guarantee covered 50% to 70% of the collateral a lender required, up to RWF 500,000,000; current terms should be confirmed with BRD.

How does the National Agriculture Insurance Scheme work?

NAIS, launched in 2019, is a public-private scheme in which the Government pays 40% of the premium and the farmer 60%, with cover written by private insurers. It covers listed crops, livestock, fish and, since May 2026, greenhouses. Claims are to be paid within 30 days of proof of loss, and cover must be bought before the season starts.

THE 2027 HORIZON

- PSTA5 plans to make agricultural insurance compulsory for all large-scale crop and livestock farmers and to shift the NAIS subsidy towards output-based products; a legal instrument would be needed, and none had been published at 16 October 2026.
- BRD's administration of the former BDF guarantee and grant schemes after the end-2025 transfer: publication of consolidated product terms, and whether the BDF's exemption from corporate income tax in Article 45 of the Income Tax Law is amended to reflect the merger.
- The first months of the VAT Deferral Facility, in force since 1 August 2026, will show how quickly the Commissioner for Customs Services approves applications from agro-processors and whether the sector list is widened.
- The June 2026 budget statement referred to rationalising tax exemptions; any change to the Investment Code Annex or to the agricultural VAT exemptions requires a law, and none had been gazetted at 16 October 2026.
- Ministerial Orders under Law N° 041/2026 classifying farmers as small, medium or large-scale (Article 4) may become the basis for targeting subsidies, insurance and extension; none had been published at 16 October 2026.

Terms you will meet in the documents

English	Kinyarwanda	French	Meaning
Large-scale agricultural operations	<i>Ibikorwa by'ubuhinzi n'ubworozi byaguye</i>	<i>Exploitations agricoles à grande échelle</i>	Mechanised cropping on at least 200 ha, livestock production of at least 5,000 chickens and 500 other animals, or 500 tonnes of fish a year (Article 2(30), Investment Code).
Registered investor	<i>Umushoramari wanditswe</i>	<i>Investisseur enregistré</i>	The holder of an RDB investment certificate, the only person entitled to the Annex incentives.
Accelerated depreciation	<i>Ubwicungure bwihutishijwe</i>	<i>Amortissement accéléré</i>	The 50% first-year deduction for qualifying assets of at least USD 50,000 each (point XX of the Annex).
Value added tax	<i>Umusoro ku nyongeragaciro</i>	<i>Taxe sur la valeur ajoutée</i>	The 18% tax on supplies and imports; unprocessed produce, listed inputs and agricultural insurance are exempt.
Agricultural inputs	<i>Inyongeramusaruro</i>	<i>Intrants agricoles</i>	Seeds, fertilisers, pesticides, equipment and other resources for production; listed items are VAT-exempt.
Withholding tax	<i>Umusoro ufatirwa</i>	<i>Retenue à la source</i>	Tax deducted by the payer, such as 15% on payments for goods to unregistered sellers and 5% on commercial imports.
Warehouse receipt	<i>Inyandiko nyemezabubiko</i>	<i>Récépissé d'entrepôt</i>	Evidence of the quantity and quality of commodities deposited in a licensed warehouse, usable as collateral (Law N° 58/2017).
National Agriculture Insurance Scheme	<i>Tekana Urishingiwe Muhinzi Mworozi</i>	<i>Régime national d'assurance agricole</i>	The 2019 scheme in which the Government pays 40% of crop, livestock and greenhouse premiums.
VAT Deferral Facility	—	<i>Mécanisme de report de la TVA</i>	RRA's arrangement from 1 August 2026 deferring import VAT on qualifying machinery for eligible manufacturers and miners.

FOREIGN V RWANDAN INVESTOR

The agricultural tax rules do not depend on nationality. A foreign-owned farming company and a Rwandan one pay the same rates, claim the same Investment Code incentives (Article 9 of the Investment Code), and use the same VAT exemptions and the same RWF 12,000,000 exclusion; RDB's guidance on minimum investment for a certificate, USD 250,000 for foreign promoters and USD 100,000 for Rwandan, EAC and COMESA promoters, is administrative and not in the Code. Smallholders, cooperatives and Rwandan SMEs are the main users of the former BDF guarantees, which were designed for borrowers lacking collateral.

Differences arise on cross-border flows. Dividends, management fees and interest paid to a foreign parent bear 15% withholding tax unless a treaty reduces it, while interest on loans from an income-tax-exempt foreign DFI is outside the tax; management and technical fees to a non-resident related person are deductible only up to 2% of turnover; and a foreign investor relies more often on imported equipment, so the end of the industrial VAT exemption and the VAT Deferral Facility rules weigh more heavily on it. Export proceeds and profit repatriation follow the National Bank of Rwanda's rules ([Repatriating profits and capital](#)).

WATCH OUT FOR

- Assuming priority-sector status for horticulture brings a 15% rate: point IV of the Annex does not list horticulture, so most horticulture businesses reach a preferential rate only through the export ratios.
- Exporting green coffee or bulk tea on the expectation of the export rates, which the Annex withholds from tea and coffee without value addition.
- Treating VAT exemption on local produce sales as a benefit without modelling the unrecoverable input VAT on fuel, packaging and equipment not on the November 2025 list.
- Ordering processing machinery after 30 June 2026 without checking it against the agricultural list and, if it is not covered, either budgeting 18% import VAT or applying for the VAT Deferral Facility before the goods arrive.
- Paying unregistered farmers or suppliers without considering the 15% withholding tax on goods in Article 60, or without checking that a cooperative supplier holds a tax clearance certificate.
- Relying on BDF product terms published before the merger without BRD's written confirmation of the scheme under which a guarantee is issued.
- Planting before NAIS cover is in place: insurers require cover before the season, and losses before the policy starts are not compensated.

OFFICIAL SOURCES

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- Rwanda Revenue Authority: Law N° 027/2022 of 20/10/2022 establishing taxes on income, Articles 21, 42, 44, 49, 56, 60, 62 and 65 — https://www.rra.gov.rw/fileadmin/user_upload/Income_Tax_law_of_2022.pdf
- Ministry of Justice: Official Gazette n° Special of 29/05/2025, Law N° 009/2025 amending the VAT Law (Article 8(1)(k), (l), (m) and (s), 8(3) and 8(5)) — <https://www.minijust.gov.rw/index.php?eID=dumpFile&t=f&f=130496&token=4b9d4de9658212b7aaeeb5c8a42c823a7b879d7b>
- Rwanda Revenue Authority: approved list of agricultural and livestock items exempted from VAT (November 2025) — https://www.rra.gov.rw/fileadmin/Folder_for_2025/Approved_VAT_Exemption_on_Agri__Livestock_items-_Nov_2025.pdf
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- Ministry of Finance and Economic Planning: Government of Rwanda integrates BDF into BRD (press release, 31 July 2025) — <https://minecofin.gov.rw/index.php?eID=dumpFile&f=136285&t=f&token=76206af4525281f21c5ce0d3bf16e2d1804952a9>
- MINAGRI: National Agriculture Financial Services Strategy (NAFSS) 2024-2028 — https://www.minagri.gov.rw/fileadmin/user_upload/Minagri/Publications/Policies_and_strategies/NATIONAL_AGRICULTURE_FINANCIAL_SERVICE_STRATEGY.pdf
- MINAGRI: Fifth Strategic Plan for Agriculture Transformation (PSTA5), full text (credit to agriculture, NAIS, de-risking facility) — https://www.minagri.gov.rw/fileadmin/user_upload/Minagri/Publications/Policies_and_strategies/PSTA_5_Fulltext_Final.pdf
- MINAGRI: Rwanda launched Green House Crop Insurance to boost climate-resilient agriculture (May 2026; NAIS figures) — <https://www.minagri.gov.rw/updates/news-details/rwanda-launched-green-house-crop-insurance-to-boost-climate-resilient-agriculture>
- International Growth Centre (with a MINICOM foreword): Rwanda's Export Growth Fund, Interim Evaluation and the Way Forward (December 2024) — <https://egc.yale.edu/sites/default/files/2024-12/rwandas-export-growth-fund.pdf>

Seeds, fertilisers, pesticides and plant health: Law N° 041/2026 governing agriculture, crop variety release and the national crop variety list, plant breeders' rights, seed reproduction, processing and trading licences and seed certification, registration of agrochemicals and bio-inputs, agro-dealer licences, import permits and labelling, the Smart Nkunganire input subsidy, phytosanitary import controls and quarantine, biosafety under Law N° 025/2024, and how a foreign input supplier enters the market

Reviewed 16 October 2026 · Prepared by a commercial lawyer with over 30 years' international experience · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- Law N° 041/2026 of 02/09/2026 governing agriculture, in force since its publication in the Official Gazette n° Special Bis of 11/09/2026, replaced Law n° 30/2012 on agrochemicals, Law n° 005/2016 on seeds and plant varieties and Law n° 16/2016 on plant health protection (Article 108), and assigns their functions to an "Authority", the State organ in charge of crop variety protection, plant health and the inspection of seeds, agrochemicals and bio-inputs, a role performed by RICA.
- A new crop variety is examined for novelty, distinctness, uniformity, stability and value for cultivation and use, or only for value for cultivation and use if already approved abroad (Article 13), and may be cultivated only once entered in the national crop variety list published annually in the Official Gazette (Article 14).
- A breeder's right lasts not less than 20 years, or 25 years for trees and vines (Article 38), covers production, sale, import, export and stocking of seed and essentially derived varieties (Article 31), and is subject to a farm-saved seed exception for small-scale farmers (Article 32) and to compulsory licences granted by the Minister against equitable remuneration (Articles 34 to 37).
- Seed reproduction, processing and trading each need registration with the Authority and a licence, to be granted within 30 days of an application meeting the requirements (Articles 47, 48 and 50), and selling substandard, counterfeit or misleadingly labelled seed is punishable by two to five years' imprisonment and a fine of five to ten times the value of the seed held and sold, or either penalty (Article 104).
- Every agrochemical or bio-input must be examined and entered in the national list of agrochemicals and bio-inputs before use or sale (Article 79), every commercial activity from import to application needs a licence and registered premises (Article 84), imports and exports need a permit (Article 86), and illicit trade carries the same two-to-five-year and five-to-ten-times penalty, with retailers and applicators subject to administrative sanctions instead (Article 105).
- Every consignment of plants or plant products entering Rwanda must carry a phytosanitary certificate from the exporting country (Article 66), and genetically modified organisms need a separate permit under Law n° 025/2024 of 16/02/2024 governing biosafety, which REMA states takes 30 to 90 working days to process.

One law for inputs and plant health since 11 September 2026

Until September 2026 three statutes governed agricultural inputs and plant health: Law n° 30/2012 of 01/08/2012 governing agrochemicals, Law n° 005/2016 of 05/04/2016 governing seeds and plant varieties in Rwanda, and Law n° 16/2016 of 10/05/2016 on plant health protection in Rwanda. All three were repealed by Article 108 of **Law N° 041/2026 of 02/09/2026 governing agriculture**, adopted by the Chamber of Deputies on 23 July 2026, published in the Official Gazette n° Special Bis of 11/09/2026 and in force on publication (Article 110). Chapter III of the new Law governs crop variety registration, protection and seed certification (Articles 10 to 55), Chapter IV plant health (Articles 56 to 75) and Chapter V agrochemicals and bio-inputs (Articles 76 to 100); Chapter VI sets offences. Its general framework, including the classification of farmers and the companion Law N° 042/2026 on animal husbandry and fisheries, is described in [Agricultural policy, law and regulators](#).

Most operational functions are given to the **Authority**, defined as the State organ in charge of the protection of crop varieties and plant health and of the inspection of seed quality, agrochemicals and bio-inputs (Article 2(eee)). The Law does not name the organ. The **Rwanda Inspectorate, Competition and Consumer Protection Authority (RICA)**, established by Law N° 31/2017 of 25/07/2017, performs those functions in practice: it lists among its services seed inspection and certification, registration of seed multipliers, registration of agro-dealers and agrochemicals, regulation of imports of agrochemicals and agricultural machinery, plant import permits and phytosanitary certificates, and it has published the new Law on its website. The Minister in charge of agriculture (MINAGRI) makes the implementing Orders, approves the national list of agrochemicals and declares pest outbreaks; the Rwanda Agriculture and Animal Resources Development Board (RAB) breeds varieties and runs the input subsidy.

Two features of the transition matter to any business. First, much of the detail, including fees, licence requirements, seed categories, labelling and administrative sanctions, is left to Orders of the Minister and to regulations of the Authority that had not been published at 16 October 2026 (for example Articles 12, 45, 47, 79, 84 and 101). Second, the Law contains no general transitional provision on licences, registrations and implementing instruments issued under the repealed laws. Until the Authority states its practice, a seed company, agro-dealer or importer holding an authorisation granted before 11 September 2026 should confirm in writing that it remains valid, and should describe its activities by reference to the 2026 Law in contracts and due diligence. A person dissatisfied with a decision under the Law may lodge an internal appeal with the deciding organ within 30 days of notification, which must answer within 30 days, and then a hierarchical appeal to the Minister within a further 30 days (Article 106). Services of the Authority may be provided by other persons it licenses (Article 107), which opens the way to private seed inspectors and laboratories.

Crop varieties: testing, release and the national list

A person wishing to register a new crop variety applies in writing to the Authority (Article 12). Before release, a variety to be grown in Rwanda is examined for **novelty, distinctness, uniformity, stability and value for cultivation and use (VCU)**; a variety from another country that has been approved by that country's competent authority is subject only to VCU testing (Article 13). A Crop Variety Release Committee is established by the Law (Article 11), and a Registrar of Crop Varieties and Breeder's Right is to be appointed under a Ministerial Order (Article 10). Varieties approved for release are entered each year in the **national crop variety list**, published in the Official Gazette (Article 14(1)); the most recent list published on MINAGRI's website appeared in the Official Gazette n° Special of 18/02/2022, under the old law.

The listing rule has teeth. Under Article 14(2) **a new crop variety may only be cultivated if it is on the national crop variety list**, and a listed variety may be removed (Article 14(3)). A horticulture or seed company that wishes to grow a variety new to Rwanda, even one widely grown abroad, must therefore plan for VCU trials before commercial planting; the Law does not set the number of seasons, which will depend on the Ministerial Order under Article 13(3). A breeder must maintain a registered variety so that it keeps its distinctness, uniformity and stability, and plant genetic resources are conserved in the national gene bank (Article 15). RICA, working with the Alliance for a Green Revolution in Africa (AGRA), held a technical workshop in Musanze from 27 September to 2 October 2026 on proposed regulations for avocado and chilli nurseries and seedling production, covering nursery registration and licensing,

approved planting-material sources and rootstocks, inspection, traceability and certification of grafted seedlings; those regulations had not been adopted at 16 October 2026 (Horticulture: fruit, vegetables and flowers).

Plant breeders' rights

Section 3 of Chapter III creates a **breeder's right**, an intellectual property right of the person who created, or discovered and developed, a new crop variety, or of that person's employer or successor (Article 2(pp) and (vv)). A variety is protected if it is new, distinct, uniform and stable (Article 18), and the Authority examines it (Article 17). Novelty is lost by sale or disposal of propagating or harvested material with the breeder's consent more than one year before the application in Rwanda, more than four years before it abroad, or more than six years before it abroad for crops that take a long time to yield their first crop (Article 19(2)); entry in the national crop variety list does not destroy novelty (Article 19(4)). An applicant who first filed in another State party with Rwanda to an international convention on breeders' rights may claim that earlier date if it files in Rwanda within **12 months** (Article 25). The application is published and may be opposed (Articles 27 and 28), provisional protection may be requested between publication and grant, with equitable remuneration claimable for use during that period (Article 26), and the Authority grants the breeder's right certificate, or notifies rejection, within **seven working days** after the test is completed (Article 29).

The holder may reproduce, market and distribute the variety or authorise others to do so (Article 30). The breeder's authorisation is needed for production or reproduction of seed, conditioning for propagation, selling, exporting, importing and stocking seed for commercial purposes, using harvested material and products made from it, and using varieties not clearly distinguishable from, requiring repeated use of, or **essentially derived** from the protected variety (Article 31). The right does not extend to private non-commercial acts, experiments, breeding of new varieties (other than essentially derived ones) or a **small-scale farmer's use of seed saved on his or her own farm** (Article 32). It is exhausted by sale in Rwanda or in a State party to the International Convention for the Protection of New Varieties of Plants (the UPOV Convention), except for further propagation or export of propagating material to a country that does not protect the species (Article 33). The right lasts **not less than 20 years** from grant, and **not less than 25 years for trees and vines** (Article 38).

The Minister may grant a **compulsory licence** for reasons of public interest, after negotiating with the breeder and fixing equitable remuneration on the advice of a panel of two public and two private experts agreed by both parties; the decision is published in the Official Gazette within 15 working days and may be challenged in court (Articles 34, 35 and 37). The right may be declared null by the competent court if novelty or distinctness was lacking or it was granted to the wrong person (Article 40), and the Authority may cancel it for loss of uniformity or stability, failure to supply information or material, non-payment of maintenance fees or failure to propose a suitable denomination (Article 41). Applications and rights may be assigned by a signed written instrument, which must be notified to the Authority and recorded in the register (Article 44). Fraudulently registering another person's protected variety in one's own name is punishable by a fine of RWF 7,000,000 to RWF 10,000,000 and one to three years' imprisonment, or either, and for a legal person by a fine of RWF 70,000,000 to RWF 100,000,000 (Article 102). Licensing practice and other IP rights are covered in Technology transfer, franchising and licensing.

The breeder's right under Law N° 041/2026 at a glance

Point	Rule	Article
Who may apply	The breeder: the person who created, or discovered and developed, the variety, or that person's employer or legal successor	2(vv), 23
Conditions	Novelty, distinctness, uniformity and stability	18 to 22
Novelty grace periods	1 year in Rwanda; 4 years abroad; 6 years abroad for crops slow to yield	19(2)
Priority	Earlier filing in a convention State counts if Rwanda filing is within 12 months	25
Grant	Certificate within 7 working days after completion of the test	29
Scope	Seed production, conditioning, sale, export, import, stocking; harvested material; essentially derived varieties	31
Exceptions	Private and experimental use, breeding, small-scale farmers' farm-saved seed	32
Duration	Not less than 20 years; not less than 25 years for trees and vines	38
Compulsory licence	By the Minister, in the public interest, with equitable remuneration and court challenge	34 to 37
Penalty for fraudulent registration	RWF 7,000,000 to 10,000,000 and 1 to 3 years; RWF 70,000,000 to 100,000,000 for a legal person	102

Seed businesses: categories, licences and certification

Seed is defined widely, as any crop part used for propagation, from grain and tubers to seedlings, cuttings, suckers, rootstocks and banana plantlets (Article 2(r)). Article 45 recognises six categories, by their relationship to research seed: **breeder seed**, **pre-basic seed**, **basic seed**, **certified seed**, **certified seed category 2** and **quality declared seed**, the last being seed declared by its producer as meeting prescribed standards and subject to a reduced level of inspection (Article 2(u)). An Order of the Minister is to set the classification criteria and the labelling for each category, and the standards for reproducing quality seed (Articles 45(2) and 46).

Each stage of the seed business needs its own registration and licence from the Authority: a **seed reproduction licence** (Article 47), a **seed processing licence** for cleaning, drying, grading, coating, treating, packaging or labelling (Articles 2(b) and 48), and a **seed trading licence** (Article 50). In each case the Authority grants the licence **within 30 days** of receiving an application that meets the requirements, which a Ministerial Order will set. Seed may be treated only with products on the national list of agrochemicals and bio-inputs, and certified seed must be packed with seals and labels approved and provided by the Authority (Article 49). Inspection during reproduction, processing or trading is carried out on the seed establishment's written application (Article 52), seed is tested in an approved laboratory (Article 53), and the Authority grants a **seed quality certificate** for compliant seed; the Minister may, in the public interest, authorise use of seed that does not meet the standards (Article 54). Fees are to be set by Order (Article 55).

RICA is digitising the system. In 2026 it began deploying an Inspection and Certification Support System for seed inspection, certification and traceability with MINAGRI, the Ministry of Trade and Industry, the National Seed Association of Rwanda and AGRA, stating that a harmonised system supports Rwanda's ambition to demonstrate readiness for accession to the OECD Seed Schemes. RICA's online public register lists licensed seed producers, seed conditioners, seed merchants and nursery producers; its entries show, for example, seed producer and nursery licences issued for two years and seed merchant licences for five, although the validity periods under the 2026 Law will depend on the implementing Order. Trading seed that does not meet quality standards, is counterfeit or bears misleading information is an offence punishable by a fine of five to ten times the value of the non-compliant seed held and already sold and two to five years' imprisonment, or either (Article 104).

Fertilisers, pesticides and bio-inputs: registration

Chapter V regulates **agrochemicals**, chemical compounds used to fertilise or improve soil, enhance crop growth or control pests, and **bio-inputs**, products of plant, animal or microbial origin used for the same purposes (Article 2(gg) and (hh)). They include fertilisers (inorganic, organic, organo-mineral, fertiliser supplements, biofertilisers and bio-stimulants), pest control products (conventional pesticides, biopesticides, biological control agents and plant growth regulators) and organic and inorganic soil amendments, and the Minister may add other types (Article 76). An Advisory Council on agrochemicals and bio-inputs and a Registrar of Agrochemicals and Bio-inputs are provided for (Articles 77 and 78).

No agrochemical or bio-input may be used or placed on the market until it has been examined and entered in the **national list of agrochemicals and bio-inputs**; the applicant applies in writing to the Authority, and the examination procedure, fees and registration requirements are left to a Ministerial Order (Article 79). A product that meets the requirements receives a registration number and a **registration certificate** issued to its owner or legally authorised representative, which classifies it as for general use, restricted use with specified conditions, or **severely restricted** use only by authorised persons under the Authority's supervision (Article 80). Information that the applicant identifies as confidential and that the Authority accepts as such is kept out of the register (Article 81), which matters to manufacturers protecting formulation data. The Advisory Council reviews the list every year, showing both registered and **prohibited** products, and the Minister approves it for publication in the Official Gazette (Article 82). Where a product no longer complies or a risk to health or the environment appears, the Registrar reports to the Advisory Council, which may recommend modifying conditions of use, suspending the certificate pending review, imposing safety measures or cancelling the registration (Article 83). No list under Article 82 had been published at 16 October 2026; until one is, prohibited products should be identified from the Authority's practice and the product's registration status confirmed with it.

Trading, importing, labelling and using agrochemicals

Under Article 84 **no person may manufacture, import, export, sell, distribute, supply, store, apply, repackage or transport agrochemicals or bio-inputs for commercial purposes without a licence from the Authority**, and premises used for these activities must be registered and hold an operating permit; a licensed trader is an **agro-dealer** (Article 2(rr)). RICA's public register lists several hundred registered agrochemical premises and licensed agro-dealers, with entries issued for five years. Each import or

export needs a **permit** from the Authority; unregistered products may be imported for trials or research with the Authority's authorisation, and the Minister may authorise imports of unregistered products, in set quantities, in an emergency or the public interest (Article 86). Transit through Rwanda also needs a permit, even if the product is authorised in the country of destination (Article 87).

A product may be dealt in only if it is registered, undamaged, not prohibited and compliant with standards, not adulterated or reformulated, not falsely or misleadingly labelled, not sold under a confusing or imitative trade name, not presented as a registered product when it differs from it, not expired or relabelled, and not infringing intellectual property (Article 88). Advertising needs the Authority's authorisation and must follow the registration data, and **restricted products may not be advertised** (Article 89). Only labelled products may be imported, sold or used, and repackaging needs authorisation (Article 90). Agrochemicals may not be carried in a vehicle carrying people, animals, food, beverages or feed (Article 91); they may not be mixed or spilled near streams, rivers, wetlands, ponds or lakes, and a spill must be reported to the Authority or the nearest authority **within 12 hours** (Article 92). An agro-dealer in restricted products must see the buyer's permit and keep sales records, and anyone handling restricted products needs prior written authorisation (Article 93).

Farmers have duties too: they must use inputs in line with the standards and guidelines of the State organ in charge of agricultural development and **respect the waiting period between application and harvest** shown on the label (Article 6). Inspectors may seize products suspected of not matching their registered composition, and produce whose residues exceed permissible limits because conditions of use were breached, for analysis (Article 98). After analysis the inspector lifts the seizure, orders defects remedied within six months, orders destruction or return to the country of origin, or refers health risks to the Advisory Council, all at the owner's cost (Article 99). Where defective or deteriorated products have been used, **the vendor bears the cost of the resulting damage** (Article 100). Trading in substandard, unregistered, prohibited, counterfeit, falsified, unlabelled, irregularly packed, expired or deteriorated products, manufacturing substandard products for sale, trading products from a manufacturer not approved in its country, or trading restricted products without authorisation is punishable by a fine of five to ten times the value of the products held and sold and two to five years' imprisonment, or either; retailers and applicators are instead subject to administrative sanctions to be set by Ministerial Order (Articles 101 and 105). The rules on counterfeit goods generally are in IP enforcement and anti-counterfeiting.

What an input business needs under Law N° 041/2026 (at 16 October 2026)

Activity	Authorisation	Article	Comment
Releasing a new crop variety	Registration after DUS and VCU tests (VCU only if approved abroad); entry in the national crop variety list	12 to 14	Cultivation of a new variety is lawful only once listed
Protecting a variety	Breeder's right certificate	23 to 29	Priority claim within 12 months of first foreign filing
Multiplying, processing or selling seed	Registration and a reproduction, processing or trading licence, within 30 days	47, 48, 50	Seed quality certificate and Authority labels and seals for certified seed

Activity	Authorisation	Article	Comment
Selling a fertiliser, pesticide or bio-input	Product registration certificate and entry in the national list	79, 80	Category: general, restricted or severely restricted
Importing, storing, selling or applying agrochemicals	Agro-dealer licence and registered premises with operating permit	84	Retailers and applicators face administrative sanctions
Each import or export of agrochemicals	Import or export permit	86	Trials and emergency imports of unregistered products possible
Transit of agrochemicals	Transit permit	87	Needed even if authorised at destination
Advertising or repackaging	Authorisation	89, 90	Restricted products may not be advertised
Importing plants, seed or planting material	Compliance with the Authority's phytosanitary measures; phytosanitary certificate from the exporting country	66, 72	Declaration and inspection at the point of entry
Working with genetically modified organisms	Biosafety permit under Law n° 025/2024	Biosafety Law	REMA states 30 to 90 working days

The fertiliser and seed subsidy: Smart Nkunganire

Rwanda subsidises fertiliser and improved seed for farmers through *Nkunganire* (Kinyarwanda for the Government's contribution). PSTA5 records that between 2018 and 2023 the share of farmers using inorganic fertilisers rose from 22% to 56%, applications rose from 32 kg to about 70 kg per hectare, and the use of improved seed rose from 9% to 29%, and that after input prices rose from 2022 the Government took on a larger share of the price. Orders are placed through the **Smart Nkunganire System (SNS)**, which RAB describes as a platform for end-to-end digitisation of the agri-input supply chain under the agri-input subsidy programme.

The mechanics are set each season by instructions of the Minister. The last seasonal instructions published on MINAGRI's website, Instructions N° 004/2022 of 01/08/2022 for season 2023A, show how the system works: only the importers contracted by RAB (for that season Yara, ETG Inputs, Rwanda Fertilizer Company and One Acre Fund/Tubura) could sell subsidised fertiliser, through licensed agro-dealers in each Sector, with Agro-Processing Trust Corporation Ltd (APTC) verifying deliveries; the Government's share was set by product (for example 42% for DAP and 40% for urea) and a maximum farmer price was published for each fertiliser and seed variety; farmers registered on SNS by mobile phone with their identity number and land parcel number (UPI); agro-dealers had to use the system's ordering application; and Districts paid the subsidy to suppliers within 45 days of delivery. Rates, approved suppliers and covered crops change by season, and the instructions for season 2027A, which RAB reported opened on 10 October 2026, were not published on MINAGRI's website at 16 October 2026.

For an investor the subsidy matters in three ways. A fertiliser importer or seed company reaches the bulk of smallholder demand only by becoming an approved supplier under RAB's contracts; an agro-dealer must hold a licence under Article 84 and work through SNS; and a large commercial farm should not assume it is eligible for subsidised inputs, which are targeted at smallholders and listed crops. Fertilisers, seeds and pesticides on the November 2025 list are exempt from VAT, as explained in [Agribusiness incentives, tax, finance and insurance](#).

Plant health and phytosanitary controls on imports

The Authority is Rwanda's **national plant protection organisation** under the International Plant Protection Convention (Article 56). It conducts pest surveillance and monitoring, establishes and publishes each year the **list of regulated pests**, and carries out **pest risk analysis** to determine the risks and pathways of introduction and the phytosanitary measures required, updating it as new evidence appears (Articles 57 to 59). Anyone who knows or suspects the presence of pests must notify the nearest administrative authority, which informs the Authority (Article 60). On the Authority's analysis the Minister declares a pest outbreak and quarantine area and issues control instructions, and the owner of an affected field or premises must apply the prescribed measures (Articles 61 to 63); the Minister later declares the end of the outbreak and the lifting of quarantine (Articles 64 and 65).

For imports, a person bringing in plants, plant products, other regulated articles (including packaging, containers, soil and conveyances) or pests must comply with the Authority's phytosanitary measures, and **every consignment must be accompanied by a phytosanitary certificate issued by the plant protection organisation of the country of origin** (Article 66). Imports for research follow the Authority's regulations, and the import of an invasive alien species is subject to special conditions set after consulting the environmental protection organ (Articles 66(2) and 67). Consignments are declared to the inspector and inspected at designated points of entry (Article 72), may be placed under quarantine where non-compliance is suspected (Article 74), and, if non-compliant at any stage, may be seized, returned, processed or destroyed at the owner's cost (Article 73). Transit through Rwanda follows the Authority's regulations (Article 70), and service fees are to be set by Ministerial Order (Article 71). RICA's services include import permits for plants and plant products, the list of regulated pests and a protocol for importing seed and planting materials. Importing or exporting plants or plant products for commercial purposes without a phytosanitary certificate, or adding items not covered by it, is punishable by a fine of five to ten times the value of the goods and one to two years' imprisonment, or either (Article 103). Export certification is explained in [Horticulture: fruit, vegetables and flowers](#), and customs clearance in [Customs and EAC trade](#).

Genetically modified crops and biosafety

Law N° 041/2026 does not itself regulate genetically modified organisms. They are governed by **Law n° 025/2024 of 16/02/2024 governing biosafety**. The Rwanda Environment Management Authority (REMA) states that under that Law a permit is needed for the contained use of a living modified organism (LMO), confined field trials, intentional introduction into the environment, placing an LMO on the market for direct use as food, feed or for processing, the import, transit or export of an LMO, and its handling, packaging, labelling, transport or storage. An application includes the prescribed form, a risk assessment report and a risk management plan, and REMA states that processing takes **30 to 90**

working days from a complete application, depending on the activity. RAB is running agricultural biotechnology projects with the African Agricultural Technology Foundation (AATF), whose annual review took place on 14 and 15 October 2026.

A genetically modified variety intended for commercial planting therefore needs a biosafety permit for environmental release and, as a new crop variety, registration and entry in the national crop variety list under Articles 12 to 14 of Law N° 041/2026, and imported seed of such a variety also needs phytosanitary clearance. The environmental assessment regime for projects generally is described in [FAQ 89](#).

How a foreign seed or agrochemical company enters the Rwandan market

1 Choose the vehicle and register

Incorporate a Rwandan subsidiary or register a branch with RDB, or appoint a licensed local distributor; the Authority issues product registrations to the owner or its legally authorised representative (Article 80(2)). Consider an RDB investment certificate if the project is large enough ([Sectors open to foreign investors and licensing](#)).

2 Confirm the regulator's current practice

Ask the Authority (RICA) in writing which forms, fees and requirements it applies pending the Ministerial Orders under Law N° 041/2026, and whether any authorisation held under the repealed laws continues.

3 Register varieties or products

For seed, apply for variety registration and VCU trials (Articles 12 and 13) and, if wanted, a breeder's right with any priority claim within 12 months (Article 25). For agrochemicals or bio-inputs, apply for examination and entry in the national list, marking confidential data (Articles 79 to 81).

4 License the operations

Obtain seed trading, processing or reproduction licences (Articles 47 to 50) or an agro-dealer licence and premises registration (Article 84), and appoint qualified technical staff for registered premises.

5 Import lawfully

Obtain an import permit for each agrochemical consignment (Article 86) and comply with phytosanitary measures for seed and planting material, with a phytosanitary certificate from the country of origin (Article 66); plan for inspection and possible quarantine at entry.

6 Label, advertise and distribute

Use approved labels (and Authority seals for certified seed), obtain advertising authorisation, keep restricted products away from advertising and record restricted sales (Articles 49, 89, 90 and 93).

7 Reach smallholders

Apply to become an approved supplier under RAB's Nkunganire contracts if the product is subsidised, and connect distributors to the Smart Nkunganire System.

WORKED EXAMPLE

Launching a hybrid tomato seed and a bio-stimulant through a Kigali subsidiary

A Dutch vegetable seed company sets up a Rwandan subsidiary in November 2026 to sell a hybrid tomato variety already registered in the Netherlands and Kenya, and a seaweed-based bio-stimulant. The timetable and amounts are illustrative; actual fees await the Ministerial Orders under Law N° 041/2026.

Variety release	Because the variety is approved abroad, it needs only VCU testing in Rwanda (Article 13(2)); if trials run in seasons 2027A and 2027B, listing in the national crop variety list could follow with the next annual publication (Article 14). Until then, farmers may not grow it commercially.
Breeder's right	The Dutch application was filed on 1 March 2026, so a Rwandan application filed by 1 March 2027 may claim that priority date (Article 25); sales of the variety in Kenya since mid-2024 are within the four-year grace period for disposals abroad (Article 19(2)(b)). Protection would last at least 20 years from grant.
Seed licence	The subsidiary applies for a seed trading licence; the Authority must grant it within 30 days of a complete, compliant application (Article 50), and each imported lot needs a phytosanitary certificate from the Netherlands (Article 66).
Bio-stimulant	Registered by examination and entry in the national list, probably for general use (Articles 79 and 80); each import needs a permit (Article 86), and the subsidiary needs an agro-dealer licence and registered store (Article 84).
Tax point	Both seeds and the bio-stimulant should be checked against the November 2025 VAT exemption list before pricing.
Penalty exposure	If a distributor sold RWF 20,000,000 of mislabelled seed, the fine range under Article 104 would be RWF 100,000,000 to RWF 200,000,000 (five to ten times the value held and sold), with possible imprisonment of two to five years.

Selling the variety to farmers before it is listed would expose both the company and growers to enforcement under Article 14(2).

If the variety were genetically modified, a biosafety permit under Law n° 025/2024 would also be needed before any field trial.

Questions investors ask about seeds, inputs and plant health

Which law governs seeds, fertilisers and pesticides in Rwanda in 2026?

Law N° 041/2026 of 02/09/2026 governing agriculture, in force since 11 September 2026. It repealed the 2012 agrochemicals law, the 2016 seeds and plant varieties law and the 2016 plant health law, and regulates variety registration, breeders' rights, seed certification, plant health and agrochemicals and bio-inputs, with many details left to Ministerial Orders.

Can I sell a seed variety in Rwanda that is registered in Europe or Kenya?

Only after it is released and entered in the national crop variety list. A variety approved by another country's competent authority needs only value for cultivation and use testing in Rwanda (Article 13(2)), but under Article 14(2) a new variety may be cultivated only once it is on the list, which is published annually in the Official Gazette.

Does Rwanda protect plant breeders' rights?

Yes. Law N° 041/2026 grants a breeder's right for new, distinct, uniform and stable varieties, lasting not less than 20 years, or 25 years for trees and vines. It covers seed production, sale, import, export and stocking and essentially derived varieties, subject to a small-scale farmer's farm-saved seed exception and Ministerial compulsory licences.

Do I need a licence to import and sell pesticides or fertilisers?

Yes. Each product must be registered in the national list of agrochemicals and bio-inputs (Article 79), the trader needs a licence and registered premises (Article 84), and each import needs a permit (Article 86). Illicit trade is punishable by two to five years' imprisonment and a fine of five to ten times the value of the products, or either.

What documents are needed to import seeds or plants into Rwanda?

Every consignment must carry a phytosanitary certificate issued by the plant protection organisation of the exporting country and comply with the Authority's phytosanitary measures (Article 66). It is declared and inspected at the point of entry, may be quarantined, and non-compliant material may be returned or destroyed at the owner's cost.

Are genetically modified crops allowed in Rwanda?

Only under permit. Law n° 025/2024 of 16/02/2024 governing biosafety requires a permit for contained use, confined field trials, environmental release, placing on the market and import of living modified organisms. REMA states that processing takes 30 to 90 working days. A GM variety would also need registration under Law N° 041/2026 before cultivation.

THE 2027 HORIZON

- Ministerial Orders and regulations of the Authority under Law N° 041/2026 are awaited on, among others, variety registration and release, seed categories and labelling, seed licences, agrochemical registration and fees, agro-dealer licences, the phytosanitary certificate and administrative sanctions; until they appear, the Authority's interim practice governs.
- The first national list of registered and prohibited agrochemicals and bio-inputs under Article 82, and the first list of regulated pests under Article 58, both to be published annually.
- RICA's proposed regulations on avocado and chilli nurseries and seedling certification, reviewed in Musanze in September and October 2026.
- Roll-out of RICA's digital seed Inspection and Certification Support System and Rwanda's preparation for accession to the OECD Seed Schemes.
- The seasonal Nkunganire instructions for 2027A and 2027B, which will set subsidy rates, approved suppliers and maximum farmer prices for fertilisers and seed.

Terms you will meet in the documents

English	Kinyarwanda	French	Meaning
Crop variety	<i>Ubwoko bw'igihingwa</i>	<i>Variété de culture</i>	A grouping within a single botanical taxon, distinguishable from others and stable on propagation (Article 2(qq)).
National crop variety list	<i>Urutonde rw'igihugu rw'amoko y'ibihingwa</i>	<i>Catalogue national des variétés de cultures</i>	The annual Official Gazette list of released varieties; a new variety may be grown only once listed (Article 14).
Breeder's right	<i>Uburenganzira bw'umushakashatsi</i>	<i>Droit d'obtenteur</i>	The intellectual property right in a new crop variety, lasting at least 20 or 25 years (Articles 30 to 38).
Compulsory licence	<i>Uruhushya rutegetswe</i>	<i>Licence obligatoire</i>	The Minister's authorisation for another person to use a protected variety in the public interest (Article 34).
Seed	<i>Imbuto</i>	<i>Semence</i>	Any crop part used for propagation, including grain, cuttings, seedlings, rootstocks and tubers (Article 2(r)).
Agrochemicals	<i>Inyongeramusaruro mvaruganda</i>	<i>Produits agrochimiques</i>	Chemical fertilisers, soil improvers, growth enhancers and pest control products (Article 2(gg)).
Bio-inputs	<i>Inyongeramusaruro mwimerere</i>	<i>Bio-intrants</i>	Products of plant, animal or microbial origin used to fertilise, enhance growth or control pests (Article 2(hh)).

English	Kinyarwanda	French	Meaning
Phytosanitary certificate	<i>Icyemezo cy'ubuziranenge bw'ibimera</i>	<i>Certificat phytosanitaire</i>	The certificate that plants or plant products meet plant health requirements; required for every imported consignment (Article 66).
Pest	<i>Indirizi</i>	<i>Organisme nuisible</i>	Any organism harmful to, or causing disease in, plants or plant products (Article 2(aa)).
Quarantine	<i>Akato</i>	<i>Quarantaine</i>	Holding of plants or articles, or designation of an area, to prevent the spread of pests (Articles 62 to 65 and 74).

FOREIGN V RWANDAN INVESTOR

Law N° 041/2026 does not distinguish by nationality: a foreign-owned seed company, fertiliser importer or agro-dealer registers products, obtains licences and is inspected on the same terms as a Rwandan one, and "person" includes companies, cooperatives and other legal persons (Article 2(uu)). Foreign breeders benefit from two rules aimed at them: a variety approved abroad needs only VCU testing (Article 13(2)), and an earlier filing in another convention State may be claimed as the priority date within 12 months (Article 25); denominations registered abroad are kept unless unsuitable (Article 39(2)).

In practice the differences lie elsewhere. A foreign manufacturer must act through a local legal person or authorised representative to hold registrations and licences, and its imports bear the full phytosanitary and permit regime at the border. Subsidised inputs under Smart Nkunganire reach farmers through licensed agro-dealers in each Sector and through suppliers contracted by RAB, and small-scale farmers alone benefit from the farm-saved seed exception in Article 32(d), which a foreign seed company must factor into its pricing for open-pollinated varieties.

WATCH OUT FOR

- Citing the repealed 2012 and 2016 laws in licences, distribution agreements or due diligence reports: since 11 September 2026 the governing statute is Law N° 041/2026.
- Assuming that licences and product registrations granted before 11 September 2026 continue automatically: the Law has no general transitional provision, so obtain written confirmation from the Authority.
- Planting or selling a new variety, including one registered abroad, before it is entered in the national crop variety list (Article 14(2)).
- Missing the 12-month priority window, or selling propagating material in Rwanda more than a year before applying, which destroys novelty for a breeder's right.
- Importing agrochemicals without a permit for each consignment, transiting them without a transit permit, or carrying them in vehicles with food, feed or passengers.
- Advertising a restricted product, or selling one without checking the buyer's permit and keeping records (Articles 89 and 93).
- Exposure as vendor: the seller of a defective or deteriorated product bears the cost of the damage it causes (Article 100), so supply contracts should allocate that risk back to the manufacturer.

OFFICIAL SOURCES

- RICA: Official Gazette n° Special Bis of 11/09/2026, Law N° 041/2026 of 02/09/2026 governing agriculture and Law N° 042/2026 governing animal husbandry and fisheries — https://www.rica.gov.rw/fileadmin/user_upload/RICA/Publications/Laws/Itegeko_No_0412026_ryo_ku_wa_02092026_rigenga_ubuhinzi_n_Itegeko_No_0422026_ryo_ku_wa_02092026_rigenga_ubworozi_n_uburobyi.pdf
- MINAGRI: laws and regulations page (Official Gazette n° Special Bis of 11/09/2026) — <https://www.minagri.gov.rw/publications/laws-and-regulations>
- RICA: Seed certification and sanitary and phytosanitary services — <https://www.rica.gov.rw/seed-certification-sanitary-and-phytosanitary-services>
- RICA: public register of licensed operators (seed producers, seed merchants, agro-dealers, agrochemical premises) — <https://www.rica.gov.rw/publications-5>
- RICA: Rwanda advances digital seed inspection and certification (2026) — <https://www.rica.gov.rw/news-details/rwanda-advances-digital-seed-inspection-and-certification>
- RICA: RICA and AGRA advance framework to strengthen avocado and chili seedling quality (workshop of 27 September to 2 October 2026) — <https://www.rica.gov.rw/news-details/rica-and-agra-advance-framework-to-strengthen-avocado-and-chili-seedling-quality-in-rwanda>
- REMA: Permits for biosafety-related projects under Law n° 025/2024 of 16/02/2024 governing biosafety — <https://www.rema.gov.rw/services/permits-for-biosafety-related-projects>
- MINAGRI: Instructions of the Minister N° 004/2022 of 01/08/2022 on the distribution of agricultural inputs with Nkunganire for season 2023A (Kinyarwanda) — https://www.minagri.gov.rw/fileadmin/user_upload/Minagri/Publications/ESSA/AMABWIRIZA_YA_MINISITIRI_N0.004__ITANGWA_RY_INYONGERAMUSARURO__2023A.pdf
- RAB: Online services (Smart Nkunganire System, request for fertilisers and seeds) — <https://www.rab.gov.rw/online-services>
- MINAGRI: Fifth Strategic Plan for Agriculture Transformation (PSTA5), full text (input use 2018-2023) — https://www.minagri.gov.rw/fileadmin/user_upload/Minagri/Publications/Policies_and_strategies/PSTA_5_Fulltext_Final.pdf

Horticulture: fruit, vegetables and flowers: the sub-sector in figures, avocado, chilli, French beans, macadamia, roses and medicinal cannabis, NAEB registration and the avocado export instructions, RICA phytosanitary certificates under Law N° 041/2026, the EU and UK protected-cultivation protocol, MRLs, GLOBALG.A.P. and organic rules, investment models, cold chain and air freight

Reviewed 16 October 2026 · Prepared by a commercial lawyer with over 30 years' international experience · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- NAEB figures reported in December 2025 put horticulture export revenue at USD 86.2 million in fiscal year 2024/25 (up from USD 5.8 million in 2015/16), of which vegetables earned USD 53.8 million for 69,330 tonnes and avocados over USD 8.6 million for more than 4,201 tonnes, about 90% of them sold to the United Arab Emirates.
- Law N° 041/2026 of 02/09/2026 governing agriculture, in force since its publication in the Official Gazette n° Special Bis of 11/09/2026, repealed the 2012 agrochemicals law, the 2016 seeds law and Law n° 16/2016 on plant health protection; under Article 68 an exporter applies to the Authority (RICA, the national plant protection organisation) for a phytosanitary certificate, and under Article 103 a commercial export without one is punishable by a fine of 5 to 10 times the value of the goods and one to two years' imprisonment, or either penalty.
- RICA's Export Protocols of December 2025 allow capsicums, cut roses, Momordica and baby corn to be exported to the EU and UK only from RICA-approved pest-free protected sites (greenhouses or shade nets) under ISPM 10, with an export intent declaration, a crop declaration, a farm traceability code, scouting two to three times a week, 5 to 10 pheromone traps per hectare and a 10 to 20 metre vegetation-free buffer zone.
- NAEB's Instructions for exportation of avocados, signed on 28 October 2024, require a minimum dry matter of 21% for Hass and 20% for Fuerte and similar varieties, registration codes for export farms and packhouses, certified planting material, two-year traceability records and registration of every exporter by NAEB with a valid export operation licence, on pain of rejection of the consignment or suspension or cancellation of the licence.
- Horticulture and other high-value plants on a list approved by RDB are a priority sector under Article 4 of the Investment Code, exporters of 30% to 49% and 50% or more of turnover may pay 25% or 15% corporate income tax for up to five years, and foreign investors hold farmland through 99-year emphyteutic leases or concessions, the main difference from Rwandan investors.

The horticulture sub-sector in 2026

Horticulture in Rwanda means the commercial growing of **fresh fruit, vegetables, nuts and flowers**, together with herbs, spices and essential-oil crops and the first stage of their processing. The National Agricultural Export Development Board (NAEB), which promotes and regulates agricultural exports, markets the sub-sector under the brand **Rwanda Fresh** and describes its four key categories as vegetables, fruits, nuts and flowers, grown in all 30 districts across high, medium and low altitudes. Horticulture is a separate pillar of the export basket from coffee and tea, which have their own regulatory regime ([Coffee, tea and other export crops](#)).

The sub-sector has grown fast from a low base. According to NAEB figures reported by The New Times on 1 December 2025, horticulture export revenue rose from **USD 5.8 million in 2015/16 to USD 86.2 million in 2024/25**. Vegetables alone earned USD 53.8 million for 69,330 tonnes in 2024/25, against USD 42.3 million for 61,990 tonnes in 2023/24. NAEB announced in August 2026 that total agricultural exports reached **USD 1.1 billion in fiscal year 2025/26** (July 2025 to June 2026), up 24.3% from USD 893 million; it had not published a horticulture breakdown for 2025/26 by 16 October 2026. On the

2024/25 figures horticulture produced roughly a tenth of agricultural export earnings (our calculation). NAEB publishes weekly export data: in the week of 5 to 9 October 2026 fruits earned USD 604,174, vegetables USD 594,215 and flowers USD 110,963, out of USD 13,828,949 for all agricultural exports.

Policy treats horticulture as a growth engine. The fifth Strategic Plan for Agriculture Transformation (PSTA5, 2024/25 to 2028/29) sets an avocado export target of more than USD 12.9 million by 2029, and NAEB reported in December 2025 two programmes under way: a smallholder agro-export project to plant 1,700 hectares of orchards (500 hectares of macadamia, 800 of avocado, 200 of mango and 200 of essential-oil crops) in Nyamasheke, Rutsiro, Karongi, Rusizi, Huye, Nyanza, Rwamagana and Bugesera, and a project for chilli and onion with a National Processing Centre in Kigali and four satellite post-harvest centres in Rulindo, Rubavu, Nyagatare and Bugesera. The wider policy stack, the Investment Code's priority sectors and the agencies are described in [Agricultural policy, law and regulators](#).

Horticulture exports in figures (official NAEB data as published or reported)

Indicator	Figure	Period	Source
Horticulture export revenue	USD 5.8 million	FY 2015/16	NAEB, reported by The New Times, 1 December 2025
Horticulture and floriculture export revenue	USD 28.7 million	2020	NAEB, reported January 2026
Horticulture export revenue	USD 86.2 million	FY 2024/25	NAEB, reported by The New Times, 1 December 2025
Vegetable exports	51,680 t, USD 34.6 million; 61,990 t, USD 42.3 million; 69,330 t, USD 53.8 million	FY 2022/23; 2023/24; 2024/25	NAEB, reported by The New Times, 1 December 2025
Avocado exports	More than 4,201 t, over USD 8.6 million; about 90% to the UAE	FY 2024/25	NAEB, reported by The New Times, 18 December 2025
Horticulture exports over five years	About 261.6 million kg, USD 233.6 million	Five years to November 2024	NAEB news release, 6 November 2024
All agricultural exports	USD 893 million; USD 1.1 billion (+24.3%)	FY 2024/25; FY 2025/26	NAEB news release, August 2026
Weekly fruit, vegetable and flower exports	USD 604,174; USD 594,215; USD 110,963	5 to 9 October 2026	NAEB weekly agri-export data

Crop by crop: what Rwanda grows and sells

Avocado is the fastest-growing fruit export. NAEB reported 9,654 avocado farmers managing 549,074 trees, 73% Hass and 27% Fuerte, with about 88% of trees aged six years or less, so volumes are expected to rise as orchards mature. About half the trees are in the Northern Province, 40% in the

Southern and 10% in the Eastern. The United Arab Emirates takes about 90% of exports; smaller volumes go to Belgium, Spain, Saudi Arabia, the United Kingdom, Germany, France, the Netherlands and Qatar, and NAEB reported in December 2025 that an agreement signed on 12 November opens the Chinese market to Rwandan avocados. Avocado exports are governed by NAEB's own instructions, described below.

Vegetables earn the most. French beans, chillies, broccoli, baby corn, Momordica (bitter gourd and related species) and onions are grown both on company estates and by smallholders under contract. Chilli has a protocol for access to China, alongside stevia and honey. Fresh chillies, baby corn and Momordica destined for the European Union (EU) or the United Kingdom (UK) must now come from approved protected sites, which has turned greenhouse and shade-net production from an option into a condition of market access. **Fruit** other than avocado includes passion fruit, pineapple, mango and strawberries, and **macadamia** is being planted at scale under the smallholder project. NAEB lists processed horticultural exports such as pineapple, mango and passion-fruit juice, dried pineapple, dried and canned vegetables, tomato paste and strawberry jam; processed products also need Rwanda Food and Drugs Authority (Rwanda FDA) registration and food-safety compliance, covered in [Agro-processing, food safety, contract farming and exports](#).

Flowers are a smaller earner. Cut roses are one of the four commodities caught by the EU and UK pest requirements for false codling moth and related pests, described below. **Essential-oil crops and herbs** are produced on a small scale and are one of the targets of the smallholder orchard project.

Medicinal cannabis has its own regime. Ministerial Order N° 003/MoH/2021 of 25/06/2021 relating to the cannabis and cannabis products, made by the Minister of Health under Law n° 03/2012 of 15/02/2012 governing narcotic drugs, psychotropic substances and precursors and published in the Official Gazette n° 24 of 28/06/2021, permits cultivation, processing, import, export and use for **medical and research purposes only**. It creates eight licences, permits and certificates (cultivation, import and export of planting material, processing, import and export of cannabis products, product registration and research), each licence valid for five years and renewable (Articles 5 and 12), requires a security plan approved by the Rwanda National Police with double-layer fencing, watchtowers, video surveillance and a licensed private security company (Article 15), and allows administrative fines of RWF 1,000,000 to RWF 50,000,000, doubled on a repeat (Article 20). When RDB opened the sector to investors in October 2020 it stated that production would be solely for export, and recreational use remains prohibited. The first five-year licence went to King Kong Organics (KKOG) in 2024 for a project in Musanze District, but its chief executive told The New Times in July 2026 that the project had stalled; on 24 July 2026 the Cabinet approved a concession agreement with InipasvalleyRw Ltd for a "High-Value Therapeutic Crops Project" whose crop was not disclosed. Article 7 of Law N° 041/2026 now provides that a Ministerial Order will determine procedures for cultivating plants with psychoactive properties or posing risks to human health or the environment; we found no such Order published by 16 October 2026. We found no separate regime for **industrial hemp**: the 2021 Order defines cannabis to include seeds for agricultural purposes but authorises activity only for medical and research purposes, so a hemp project should obtain a written position from RDB and the Ministry of Health before investing.

Who regulates a horticulture export: NAEB, RICA and the other agencies

Two agencies matter most. **NAEB**, established by Law N° 13/2017 of 14/04/2017, develops export markets, registers and licenses exporters, sets quality instructions for particular commodities, runs shared post-harvest infrastructure and publishes export data. Its Online Export Services portal (oes.naeb.gov.rw) handles exporter services. The **Rwanda Inspectorate, Competition and Consumer Protection Authority (RICA)**, established by Law N° 31/2017 of 25/07/2017, is Rwanda's national plant protection organisation (NPPO) under the International Plant Protection Convention: it registers export farms and packhouses, inspects crops and consignments and issues **phytosanitary certificates**. RICA lists among its services "Registration as Agricultural products exporter", "Registration of farms for exports" and "Application for phytosanitary certificate". NAEB's own exporter pages still say that phytosanitary certificates are issued by RALIS, a body that no longer exists; the certifying body is RICA.

Around them sit the Rwanda Development Board (RDB) for company registration, the investment certificate and environmental impact assessment, the Rwanda Revenue Authority (RRA) for customs export declarations and the certificate of origin process, the Rwanda Standards Board (RSB) for standards such as RS EAS 19:2017 on fresh avocados, Rwanda FDA for processed foods, the Rwanda Agriculture and Animal Resources Development Board (RAB) for extension and planting material, the National Land Authority for leases, and the Districts. Seed, fertiliser and pesticide registration and import, and plant health generally, are covered in Seeds, fertilisers, pesticides and plant health; general export procedure, rules of origin and trade preferences in Agro-processing, food safety, contract farming and exports; and customs in Customs and EAC trade.

NAEB's most detailed horticulture rule is its **Instructions for exportation of avocados from Rwanda**, signed by the Chief Executive Officer on 28 October 2024 and in force on signature (Article 15). They apply to farms, farmers, cooperatives, aggregators, exporters and public bodies handling avocados for regional and international markets (Article 2), and define an exporter as "a business firm/company registered in Rwanda" (Article 3). Fruit must be intact, sound, clean, free from chilling injury and pests, with a stalk no longer than 1 cm and an "appropriate size (10 to 30)" (Article 5). Physiological maturity is tested by **minimum dry matter at harvest: 21% for Hass and 20% for Torres, Fuerte, Pinkerton, Edranol and Reed** (Article 6.2). Every export farm must obtain a registration code from the competent authority and source planting material from certified nurseries, every packhouse must have a unique code, records must be kept for at least two years, and an exporter that buys through an aggregator must register the aggregator (Article 8). Fruit is pre-cooled to 7 to 10°C on reception and stored at 4 to 8°C, packed fruit at 5.5 to 7°C, and wooden pallets must be treated and marked (Articles 10.3 to 10.7). Each consignment needs a certificate of origin, a phytosanitary certificate, an invoice and a packing list (Article 8.2).

Article 12 adds conduct rules: every exporter must declare the real price to the competent authority, honour supply contracts with outgrowers and other agreements, and **be registered by NAEB with a valid export operation licence**. NAEB, RICA, RRA, RAB, the Districts and the Rwanda National Police enforce the instructions, and non-compliance can lead to rejection of the consignment, suspension of the export licence for one month after notification, or cancellation for persistent failure (Article 13). We found no equivalent NAEB instructions published for other fresh produce. NAEB's published requirements for its Export Operation Licence, approved on 01/07/2025, cover emerging agricultural

products, including fresh horticulture: a first-time applicant files its TIN, its RDB or Rwanda Cooperative Agency registration certificate, a technical staff certificate, a valid market contract or purchase order, notarised supply contracts with farmers or, for its own farms, a lease or land ownership document with the UPI, any certification the buyer's contract requires and proof of an export handling facility (packhouse or warehouse) in use. Applications go through the Iremba and RDB one-stop centre, and the licence is free, valid for five years and not transferable; an applicant should still confirm current practice with NAEB (toll-free 3800).

Who does what in a fresh-produce or flower export

Step or document	Responsible body	Legal basis or published rule	Practical point
Company, tax registration, investment certificate	RDB (Registrar General), RRA	Companies Act; Investment Code (Law N° 006/2021)	A foreign grower or buyer exports through a Rwandan-registered company or a registered Rwandan exporter
Exporter registration and export operation licence	NAEB	Law N° 13/2017; NAEB avocado instructions, Article 12	Confirm current requirements through NAEB's Online Export Services
Registration as agricultural products exporter, farm registration, farm traceability code	RICA	Law N° 041/2026, Articles 56 and 68; RICA forms FPU/FRM/011 and 021 (effective 9 April 2026)	Codes for EU/UK protocol crops are valid for the declared crop cycle
Approved packhouse and pre-export inspection	RICA	Law N° 041/2026, Article 69	Inspection of export produce takes place at RICA-approved premises
Phytosanitary certificate	RICA	Law N° 041/2026, Article 68; RICA protocol, step 6.8	Apply through RICA's system at least 24 hours before shipment; give RICA the destination's import requirements
Quality inspection (avocado)	NAEB with RICA	NAEB avocado instructions, Article 11	Dry matter, size and defects checked against the instructions
Customs export declaration and certificate of origin	RRA	EAC Customs Management Act; see Customs and EAC trade	Origin documents give preferential access under trade agreements
Processed horticulture (juice, dried fruit, pastes)	Rwanda FDA, RSB	Food safety and standards legislation	Product and premises registration needed before sale or export

Phytosanitary certification under Law N° 041/2026

Plant health is now governed by **Law N° 041/2026 of 02/09/2026 governing agriculture**, published in the Official Gazette n° Special Bis of 11/09/2026 and in force on publication (Article 110). Article 108 repealed Law n° 30/2012 of 01/08/2012 governing agrochemicals, Law n° 005/2016 of 05/04/2016

governing seeds and plant varieties in Rwanda and **Law n° 16/2016 of 10/05/2016 on plant health protection in Rwanda**. The Law refers throughout to "the Authority", the State organ in charge of crop variety protection and plant health and of inspecting seeds, agrochemicals and bio-inputs (Article 2(eee)); the Authority is the national plant protection organisation (Article 56), a function performed by RICA, which has published the new Law on its website. The Law contains no transitional provision on the implementing orders made under the repealed laws, such as Ministerial Order N° 012/11.30 of 02/08/2017 on the import of plants for research, inspection and the format of the phytosanitary certificate, and many of its own implementing orders are still to come.

For exports the key rule is Article 68. A person exporting plants, plant products or other regulated articles **applies to the Authority for a phytosanitary certificate and provides the import requirements of the country of destination** (Article 68(1)); the certificate is granted only for a consignment that complies with those requirements (Article 68(2)); the Authority sets procedures for keeping the consignment's phytosanitary integrity after certification (Article 68(3)); and a Ministerial Order is to determine the format and procedure for the certificate (Article 68(4)). Inspection of produce for export takes place at **processing or storage premises approved by the Authority**, under regulations of the Authority on such premises (Article 69). Exports and imports are inspected at designated inspection points (Article 72(1)). A Ministerial Order will set fees for import, export and transit services (Article 71). The Law also obliges every farmer to use inputs according to the standards and guidelines of the State organ in charge of agricultural development and to observe the pre-harvest interval on pesticide and fertiliser labels (Article 6), a rule that matters directly to residue compliance in export markets.

Where seeds, plants or plant products fail phytosanitary requirements at any stage, including export, storage or transport, the Authority may seize them, order their return, order their processing or destroy them, at the owner's cost (Article 73). A person who **imports or exports plants, plant products or other regulated articles for commercial purposes without a phytosanitary certificate, or adds to a consignment items not covered by the certificate**, commits an offence punishable by a fine of 5 to 10 times the value of the goods in his or her possession and those already sold, and imprisonment of one to two years, or either penalty (Article 103). Some press reports of the Law have given different figures for this offence; the figures above are those of the gazetted text. A person dissatisfied with a decision under the Law may file an internal appeal with the deciding organ within 30 days of notification, which must answer within 30 days, and then a hierarchical appeal to the Minister within 30 days, who must also answer within 30 days (Article 106). Article 107 allows the Authority's services to be provided by persons it licenses, which may in time open pre-export inspection to private providers.

The EU and UK protocol: protected cultivation for chillies, roses, Momordica and baby corn

The strictest market rules concern four commodities that are hosts of pests the EU and UK regulate as quarantine pests: **capsicums (chillies and peppers), cut roses, Momordica and baby corn**. The pests named are false codling moth (*Thaumatotibia leucotreta*), fall armyworm (*Spodoptera frugiperda*), tomato fruit borer (*Neoleucinodes elegantalis*), the Solanum fruit fly (*Bactrocera latifrons*) and *Thrips palmi*. The EU rules are in Annex VII to Commission Implementing Regulation (EU) 2019/2072, as amended by Implementing Regulation (EU) 2023/1134 on fall armyworm and Implementing Regulation (EU) 2024/2004; the UK rules are in Annex 7 to its Phytosanitary Conditions Regulation as amended in 2020.

The EU options include an official declaration of country or area freedom, an NPPO-approved **pest-free place of production** under International Standard for Phytosanitary Measures (ISPM) 10, verified by growing-season and pre-export inspections at an intensity that detects a 2% infestation with 95% confidence, or an effective systems approach or post-harvest treatment. Places of production must be listed with codes notified to the EU or UK in advance, and the codes appear on the phytosanitary certificate as an "Additional Declaration".

RICA has chosen the ISPM 10 route. Its **Export Protocols for Capsicums, Cut Roses, Momordica and Baby Corn to EU and UK Markets** (Version 00, December 2025, signed on 31 December 2025 by the Acting Director General and in force on signature) state that, given Rwanda's current pest status, RICA issues the Additional Declaration only for consignments grown in **officially approved protected production sites, such as greenhouses and shade nets**, and that only commodities from RICA-approved pest-free protected sites are eligible for export to the EU and UK (paragraphs 5.3 and 5.4). Open-field chillies or roses cannot therefore be certified for those markets under the current protocol, whatever their quality, and must be sold elsewhere. Produce must be handled in RICA-approved packhouses.

The site conditions are concrete (paragraph 6.4.4): systematic scouting **at least two to three times a week** by trained personnel with written records; a pest-specific pheromone trapping system at **5 to 10 traps per hectare**, checked at least weekly; a **10 to 20 metre vegetation-free buffer zone** around each greenhouse or shade-net structure; and at least three official inspections per growing season, with sampling, laboratory testing or soil checks where needed. Detection of a quarantine pest suspends exports until corrective action is verified (paragraph 6.5). Providing incorrect information, including a wrong farm traceability code, may lead to rejection at the packhouse and to **suspension from export for one year** (paragraph 6.9.4). On a breach RICA may make unannounced inspections and suspend or revoke farm approval; the farmer must submit a corrective action plan within 7 days and RICA conducts a follow-up inspection within 14 days of receiving it, before reinstating the code (paragraph 10). Exporters must also audit their supplying farms, link farm codes to consignments and report interceptions to RICA (paragraph 8).

From planting to departure: certifying a chilli or rose consignment for the EU or UK

1 Declare the export intention

Before planting, file RICA's Export Intent Declaration Form FPU/FRM/011 (target market, crop, greenhouse or shade net, farm size, planting and harvest dates, packhouse partner), with evidence of the pest-proof structure, by email to RICA's farm-for-export inspection address or at RICA headquarters.

2 Attend RICA's compliance briefing

RICA explains the destination's import requirements, the production method, trap types and densities, scouting frequency, and traceability and record-keeping duties (protocol paragraph 6.2).

3 Declare the crop

Submit the Export Crop Field Declaration Form FPU/FRM/021 with GPS location, structures and their size, variety, planting date, projected harvest and yield, seed source and packhouse; the protocol refers to submission at least two weeks after planting.

4 Pass the farm inspection and receive a code

RICA checks crop protection, good agricultural practice, pesticide use, the scouting plan and records, and the absence of quarantine pests; a compliant farm receives a farm traceability code valid for the declared crop cycle and RICA notifies the trading partner where required.

5 Maintain pest freedom

Scout two to three times a week, keep 5 to 10 pheromone traps per hectare checked weekly, keep the 10 to 20 m buffer clear, and host at least three official in-season inspections.

6 Harvest with a delivery note

Harvest only from coded structures; each load travels to the RICA-approved packhouse with the Field Delivery Note for Export Produce FPU/FRM/030 showing the farm code, produce, variety and quantity, in a clean, covered and preferably refrigerated vehicle.

7 Apply for the phytosanitary certificate

Apply through RICA's system at least 24 hours before shipment; RICA inspects the consignment at the packhouse under ISPM 12, confirms the farm code and issues the certificate with the Additional Declaration.

8 Clear customs and fly

File the export declaration with RRA, hand over the certificate, invoice, packing list and origin document to the airline or forwarder, and keep all records for audit and for interception follow-up.

Market rules: EU, UK, Gulf and China

European Union. Under Regulation (EU) 2016/2031 on protective measures against pests of plants, fresh fruit, vegetables and cut flowers count as "plants" and need a phytosanitary certificate to enter the EU unless exempted; Annex XI, Part C to Implementing Regulation (EU) 2019/2072 exempted only the fruits of pineapple, coconut, durian, banana and date palm. Avocados, passion fruit, vegetables and cut flowers therefore travel with a RICA certificate and are checked at EU border control posts. Residues are governed by Regulation (EC) No 396/2005 on maximum residue levels (MRLs): where no specific MRL is set, a default of 0.01 mg/kg applies, and the EU increasingly lowers MRLs to the limit of determination for substances it no longer approves. Commission Regulation (EU) 2023/334 cut the MRLs for the neonicotinoids **clothianidin** and **thiamethoxam** to between 0.01 and 0.05 mg/kg on fruit, vegetables, herbs and pulses, including avocados, mangoes, peppers and beans, applying from **7 March 2026**, on the stated ground of their global effect on pollinators. Spray programmes must therefore be designed around the destination's MRLs, not merely Rwanda's registered pesticide list. Fresh fruit and vegetables must also meet EU marketing standards, now in Commission Delegated Regulation (EU) 2023/2429, which repealed Implementing Regulation (EU) No 543/2011.

Private standards and organic. European supermarkets and most importers require **GLOBALG.A.P.** Integrated Farm Assurance certification for fruit and vegetables or for flowers and ornamentals, often with social-practice add-ons; these are contractual rather than legal requirements but in practice decide access. Organic produce for the EU must be certified under Regulation (EU) 2018/848 by a

control body that the European Commission recognises for Rwanda, which has no equivalence arrangement, and every consignment needs an **electronic certificate of inspection (e-COI) in TRACES**, without which it is not released at the EU port of arrival.

United Kingdom. Great Britain classifies plants and plant products from non-EU countries as high, medium A, medium B or low risk. High, medium A and medium B goods need a phytosanitary certificate issued no more than 13 days before or after the consignment leaves the exporting country; high and medium A goods must also be pre-notified by the importer on the Import of Products, Animals, Food and Feed System (IPAFFS) at least four working hours before an air consignment lands, and enter through a border control post. In England and Wales the documentary check fee is GBP 5.25 per certificate. The UK applies its own MRLs and the protocol rules above for chillies, roses, Momordica and baby corn.

Gulf and other markets. The United Arab Emirates, Rwanda's largest avocado market, and other Gulf states set their own plant health and residue requirements; because Article 68(1) of Law N° 041/2026 requires the exporter to give RICA the destination's import requirements, the exporter should obtain them in writing from the importer or the destination authority before the season. **China** admits only products covered by a bilateral protocol: NAEB reported protocols for chilli, stevia and honey and, in December 2025, an agreement for avocados; the conditions of each protocol, including any registration of farms and packhouses, should be obtained from RICA and NAEB before production is planned. Regional and African markets, which take most volumes of some vegetables, are covered by the EAC and AfCFTA rules described in [Agro-processing, food safety, contract farming and exports](#).

Market access requirements for Rwandan fresh produce and flowers at 16 October 2026

Market	Plant health	Residues and quality	Private and other requirements
European Union	RICA phytosanitary certificate for all plants and plant products except pineapple, coconut, durian, banana and dates; capsicums, cut roses, Momordica and baby corn only from RICA-approved protected sites with coded Additional Declaration	Regulation (EC) No 396/2005, default 0.01 mg/kg; clothianidin and thiamethoxam cut by Regulation (EU) 2023/334 from 7 March 2026; marketing standards under Delegated Regulation (EU) 2023/2429	GLOBALG.A.P. demanded by most buyers; organic under Regulation (EU) 2018/848 with e-COI in TRACES
United Kingdom	Phytosanitary certificate for high, medium A and medium B goods within 13 days of dispatch; IPAFFS pre-notification for high and medium A goods; same protected-site rule for the four protocol crops	UK MRLs and marketing standards	Buyer audits and GLOBALG.A.P. common
United Arab Emirates and Gulf	Phytosanitary certificate to the importing country's requirements, supplied to RICA by the exporter	Destination residue limits; NAEB avocado instructions apply to all avocado exports	Importer specifications; certificate of origin

Market	Plant health	Residues and quality	Private and other requirements
China	Market open only under a bilateral protocol (chilli, stevia, honey; avocado agreement reported December 2025), on the conditions of each protocol	Chinese MRLs and protocol conditions	Any registration the protocol requires; confirm with RICA and NAEB
EAC and wider Africa	Phytosanitary certificate to destination requirements	Destination standards; EAC harmonised standards such as RS EAS 19 for avocado	Rules of origin under the EAC Customs Union and AfCFTA

Investment models: estates, greenhouses, outgrowers and packhouses

Estate farms. A company leases land and grows under its own management. Foreign investors take an emphyteutic lease, which for agricultural land runs **99 years** under Prime Minister's Order N° 008/03 of 03/07/2022, or a State land concession for strategic investment; a foreign holder must apply for renewal at least 90 days before expiry (FAQ 43; FAQ 48). Irrigated State schemes such as the Gabiro Agribusiness Hub in the Eastern Province are let to investors on agreed terms; one exporter reported in December 2025 that it farms 185 hectares at Gabiro and 150 hectares in Kayonza District and Kagitumba and had grown from about 50 to 500 workers. Land, consolidation, irrigation and water permits are covered in [Agricultural land, irrigation and water](#).

Greenhouses and shade nets. For chillies, roses, Momordica and baby corn bound for the EU or UK, protected cultivation is now the only certifiable method, and RICA's protocol effectively sets the design standard: pest-proof structures with intact netting, controlled entry, traps and a cleared buffer zone. Structures on leased land still need the land use to be agricultural and, where a building permit or environmental impact assessment is required by the scale of the works, the usual District or RDB approvals (FAQ 46). Article 9 of Law N° 041/2026 treats post-harvest handling facilities and irrigation as agricultural infrastructure whose establishment, use and management will be governed by a Ministerial Order not yet published.

Outgrower schemes. Most French beans, chillies and avocados come from smallholders and cooperatives growing under contract to an exporter that supplies seed or seedlings, inputs and agronomy and buys the crop at an agreed grade and price. The NAEB avocado instructions require the exporter and outgrowers to have and honour a supply contract and require the exporter to register any aggregator (Articles 8 and 12). Prices paid to Rwandan farmers must be in Rwandan francs, because domestic pricing and payment in foreign currency without permission of the National Bank of Rwanda (BNR) is fined, while export receipts may be in foreign currency (FAQ 62). The contract-farming framework, side-selling and cooperative partners are covered in [Agro-processing, food safety, contract farming and exports](#). Because the RICA protocol and EU MRLs attach to each field, an exporter is responsible in practice for its outgrowers' compliance and must build scouting, spray records and traceability codes into the contract.

Packhouses and shared infrastructure. A packhouse grades, pre-cools, packs and stores produce and is where RICA inspects. Investors may build their own or use NAEB's shared facilities: NAEB reported in December 2025 that national packhouse capacity had quadrupled since 2019 and refrigerated trucks had risen from 2 to 28, and in November 2024 it handed over nine cold trucks worth RWF 829 million, co-financed 60% by development partners and 40% by exporters. On incentives, horticulture and other high-value plants on a list approved by RDB are priority sector (10) under Article 4 of the Investment Code; a registered investor exporting 30% to 49% of turnover pays 25% and one exporting 50% or more pays 15% corporate income tax for up to five years; and an investment of at least USD 250,000 allows three foreign employees without a labour-market test ([FAQ 9](#); [FAQ 35](#); [Investment incentives](#)). Exports are zero-rated for VAT and unprocessed agricultural products sold locally are exempt; the full tax and finance position is in [Agribusiness incentives, tax, finance and insurance](#).

Cold chain, air freight and sea freight

Rwanda is landlocked and most fresh horticulture leaves by **air from Kigali International Airport**. RwandAir Cargo offers a perishable product for fresh produce and flowers with priority handling and cold-chain support, under the IATA Perishable Cargo Regulations, and requires bookings at least 96 hours before departure for direct flights and 72 hours for transit flights. On 21 January 2026 NAEB and RwandAir launched direct cargo flights for fresh produce to West and Central Africa, the first carrying 17 tonnes to Brazzaville. NAEB's investor page states that the Government and the Private Sector Federation negotiate preferential air-freight rates for horticulture; no current published rate or subsidy scheme was found.

The cold chain begins at harvest. The avocado instructions require field shade, plastic crates, preferably refrigerated transport, unloading within one hour of arrival at the packhouse, pre-cooling to 7 to 10°C and cold storage at 5.5 to 7°C for packed fruit, and RICA's protocol requires clean, covered and refrigerated vehicles from field to packhouse. Exporters supplying the EU must also keep the consignment's phytosanitary integrity after certification (Law N° 041/2026, Article 68(3)), which means sealed or secured cold rooms and trucks between the RICA inspection and the aircraft.

Sea freight is used for hardier products such as avocados, nuts and dried products, moving by road to Mombasa (Northern Corridor) or Dar es Salaam (Central Corridor) and then by reefer container. NAEB reported in December 2025 pilot sea shipments to Europe and Dubai in controlled-atmosphere containers; air freight still dominates for avocados. Sea routes add transit time and one or two border crossings, so contracts should fix the Incoterm, the point at which risk passes, temperature records and the consequences of delay. Shipping and transit customs procedures are covered in [Customs and EAC trade](#).

WORKED EXAMPLE

A chilli, French bean and avocado export project

A Netherlands-based fresh-produce group sets up Kivu Horti Ltd (an illustrative name), a Rwandan company owned 85% by the group and 15% by a Rwandan cooperative union. It leases 30 hectares for 99 years in the Eastern Province, builds 20 hectares of shade-net structures for chilli and a packhouse with

cold rooms, contracts 150 smallholders for 60 hectares of French beans, and buys avocados through two registered aggregators for the UAE. All figures, prices and dates are illustrative; an exchange rate of RWF 1,450 per USD is assumed.

Investment	Shade nets USD 600,000, packhouse and cold rooms USD 900,000, irrigation and vehicles USD 500,000: total USD 2,000,000. Registered with RDB; above USD 250,000, so three foreign managers can be hired without a labour-market test.
Licences before the first season	Company and tax registration; investment certificate; NAEB exporter registration and export operation licence; RICA registration as agricultural products exporter; RICA approval of the packhouse (Article 69); EIA screening by RDB and a water use permit for irrigation where required.
Chilli for the EU (20 ha protected)	Export Intent Declaration filed in January 2027 before planting; crop declaration after planting; RICA inspection and farm codes for each structure; 100 to 200 pheromone traps (5 to 10 per hectare) checked weekly; scouting three times a week; 10 to 20 m buffer cleared. Projected 300 t a year at USD 2.80 per kg FCA Kigali = USD 840,000.
French beans for the EU (outgrowers)	Supply contracts with 150 farmers priced in RWF; company agronomists keep spray records to EU MRLs, including the 0.01 to 0.05 mg/kg limits for clothianidin and thiamethoxam applicable since 7 March 2026. 480 t harvested, 70% packout = 336 t at USD 2.20 per kg = USD 739,200.
Avocados for the UAE	Hass bought only at 21% or more dry matter from coded farms through registered aggregators; pre-cooled to 7 to 10°C and stored at 5.5 to 7°C; 600 t at USD 1.90 per kg = USD 1,140,000.
Each shipment	Phytosanitary certificate applied for through RICA's system 24 hours before departure; consignment inspection at the packhouse; customs declaration with RRA; certificate of origin; RwandAir or other carrier booked at least 96 hours ahead.
Revenue and tax	Export revenue USD 2,719,200 (about RWF 3,942,840,000). All sales are exports, so if the company is a registered investor it may pay 15% corporate income tax for up to five years instead of 28%; exports are zero-rated for VAT and input VAT is recoverable. On a taxable profit of RWF 500,000,000 the saving is RWF 65,000,000 a year (13% × RWF 500,000,000).
A pest interception	False codling moth is found in one shade-net block in March 2028: exports from that block stop; a corrective action plan is due within 7 days; RICA re-inspects within 14 days of receiving it and reinstates the code once compliance is verified. Had the company shipped produce from that block under another farm's code, it would risk a one-year export suspension under paragraph 6.9.4 of the protocol.

Selling FCA Kigali passes freight cost and in-flight risk to the buyer; on CIF or DAP terms Kivu Horti would carry the freight cost and transit risk.

Rejected chillies from protected sites, and chillies from any open-field plots, may be sold locally or to non-EU/UK markets that do not impose the protected-site rule, subject to their own phytosanitary requirements.

Before the first horticulture export shipment

Points to have in place, in addition to company, tax and land formalities.



NAEB

Exporter registration and valid export operation licence; for avocados, compliance with the 28 October 2024 instructions, registered aggregators and farm codes.



RICA registrations

Registration as agricultural products exporter, registration of export farms, approved packhouse, and, for EU/UK protocol crops, export intent and crop declarations and farm traceability codes.



Destination requirements

Written import requirements from the importer or destination authority, to supply to RICA under Article 68(1) of Law N° 041/2026; MRL list for the destination and spray programme matched to it.



Certification

GLOBALG.A.P. or the buyer's standard; organic certification and TRACES e-COI arrangements if selling as organic in the EU.



Cold chain

Pre-cooling and cold storage capacity, refrigerated transport, temperature logs and secured storage after RICA inspection.



Contracts

Outgrower contracts in RWF with quality, spray-record and traceability obligations; sales contracts fixing the Incoterm, rejection procedure and payment terms; freight booking at least 96 hours ahead for direct RwandAir flights.



Records

Scouting and trap records, delivery notes (FPU/FRM/030), packhouse reception records kept at least one year and traceability records at least two years.

Questions investors ask about horticulture in Rwanda

Who issues phytosanitary certificates for horticultural exports from Rwanda?

RICA, the national plant protection organisation. Under Article 68 of Law N° 041/2026 the exporter applies to the Authority, gives it the destination's import requirements, and receives a certificate only for a compliant consignment inspected at approved premises. RICA's protocol asks for applications through its system at least 24 hours before shipment. NAEB pages that still name RALIS are out of date.

Can chillies or roses grown in open fields be exported to the EU or UK?

Not under RICA's current protocol. Since December 2025 RICA issues the Additional Declaration that the EU and UK require for capsicums, cut roses, Momordica and baby corn only for produce from RICA-approved pest-free protected sites, meaning greenhouses or shade nets with traps, scouting and buffer zones. Open-field produce may still go to markets without that requirement.

What does an avocado exporter need from NAEB?

Registration with a valid export operation licence and compliance with NAEB's instructions of 28 October 2024: minimum dry matter of 21% for Hass and 20% for Fuerte and similar varieties, coded farms and packhouses, certified planting material, registered aggregators, cold-chain temperatures and two-year traceability records. Breaches can lead to rejection of the consignment and suspension or cancellation of the licence.

What is the penalty for exporting produce without a phytosanitary certificate?

Under Article 103 of Law N° 041/2026, a commercial import or export of plants or plant products without a phytosanitary certificate, or adding uncertified items to a certified consignment, is an offence punishable by a fine of 5 to 10 times the value of the goods held and already sold and one to two years' imprisonment, or either penalty.

Can a foreign company grow medicinal cannabis in Rwanda?

Yes, for medical and research purposes, under Ministerial Order N° 003/MoH/2021 of 25/06/2021, which provides five-year renewable cultivation, processing and export licences and strict Police-approved security plans. Production has been presented as export-only. Progress has been slow, and Law N° 041/2026 foresees a new Ministerial Order on psychoactive plants that had not been published at 16 October 2026.

Which tax incentives apply to a horticulture exporter?

Horticulture and high-value plants on an RDB list are a priority sector under the Investment Code. A registered investor exporting 30% to 49% of turnover pays 25% corporate income tax and one exporting at least 50% pays 15%, for up to five years. Exports are zero-rated for VAT. Eligibility depends on RDB registration and is tested each year.

THE 2027 HORIZON

- Implementing orders under Law N° 041/2026: the format and procedure of the phytosanitary certificate (Article 68(4)), fees for export services (Article 71), regulations on approved export premises (Article 69(2)), administrative sanctions (Article 101), farmer categories (Article 4), agricultural infrastructure (Article 9) and licensing of private providers of the Authority's services (Article 107). None had been published at 16 October 2026.
- The Ministerial Order on plants with psychoactive properties under Article 7 of Law N° 041/2026, which may replace or supplement Ministerial Order N° 003/MoH/2021 on cannabis, and the terms of the High-Value Therapeutic Crops concession approved by the Cabinet on 24 July 2026.
- Further EU MRL reductions announced for 2026, including benthivacarb and metribuzin, and the EU requirement, from 6 July 2026, that phytosanitary certificates for plants for planting state the pest management option chosen for regulated non-quarantine pests, relevant to exporters of cuttings and young plants.
- First avocado shipments to China under the agreement reported in December 2025, and new orchards planted under NAEB's smallholder agro-export project (avocado, macadamia, mango and essential oils) coming into bearing.
- NAEB's horticulture breakdown for fiscal year 2025/26, not yet published, and the expansion of direct air cargo and controlled-atmosphere sea freight pilots.

Terms you will meet in the documents

English	Kinyarwanda	French	Meaning
Phytosanitary certificate	—	<i>Certificat phytosanitaire</i>	Official certificate by the exporting country's plant protection organisation that a consignment meets the importing country's plant health requirements.
National plant protection organisation (NPPO)	—	<i>Organisation nationale de la protection des végétaux (ONPV)</i>	The official plant health service under the International Plant Protection Convention; in Rwanda, RICA as the Authority under Law N° 041/2026.
Law governing agriculture	<i>Itegeko rigenga ubuhinzi</i>	<i>Loi régissant l'agriculture</i>	Law N° 041/2026 of 02/09/2026, which now governs plant health, seeds, agrochemicals and farming practices.
Quarantine pest	—	<i>Organisme de quarantaine</i>	A pest of economic importance not present, or not widely distributed and officially controlled, in the area it threatens.

English	Kinyarwanda	French	Meaning
Pest-free place of production	—	<i>Lieu de production exempt</i>	A place of production where a pest is absent, demonstrated and officially maintained under ISPM 10; RICA's chosen route for EU/UK protocol crops.
Additional Declaration	—	<i>Déclaration supplémentaire</i>	A statement required by the importing country and entered on the phytosanitary certificate, here naming the approved production sites.
Farm traceability code	—	<i>Code de traçabilité de l'exploitation</i>	RICA's unique identifier for an approved export farm, linking produce from field to packhouse to consignment.
Maximum residue level (MRL)	—	<i>Limite maximale de résidus (LMR)</i>	The highest legally tolerated pesticide residue in or on food; in the EU set by Regulation (EC) No 396/2005.
Packhouse	—	<i>Station de conditionnement</i>	Facility where produce is received, graded, cooled and packed and where RICA inspects export consignments.
Regulated article	—	<i>Article réglementé</i>	A plant, plant product, container, packaging, soil or other object capable of harbouring or spreading pests and requiring phytosanitary measures.

FOREIGN V RWANDAN INVESTOR

Horticulture is open to foreign investors on the same terms as Rwandans. Article 3 of the Investment Code opens all sectors to private investment regardless of origin, with no foreign ownership cap or local-partner requirement ([FAQ 1](#)), and NAEB registration, RICA certification, the EU/UK protocol, MRLs and the Investment Code incentives apply in the same way to a wholly foreign-owned company, a joint venture with a cooperative and a Rwandan exporter. NAEB's avocado instructions define an exporter as a business registered in Rwanda, so a foreign buyer or grower exports through a Rwandan company or buys from a registered Rwandan exporter.

The differences are in land, people and money. A foreign investor holds farmland by emphyteutic lease (99 years for agricultural land) or State lease or concession rather than freehold, and must apply to renew at least 90 days before expiry. Foreign managers and agronomists need work and residence permits, with the labour-market test waived for three hires by registered investors of at least USD 250,000 ([Work permits and residence permits](#)). Export receipts may be held in foreign currency, but payments to Rwandan outgrowers and staff must be priced and paid in Rwandan francs, and dividends and fees paid abroad bear withholding tax unless a treaty applies. Cannabis licences under the 2021 Order are open to "an investor or any other person" (Article 4), but security and Police approval requirements apply to all.

WATCH OUT FOR

- Planting chillies, roses, Momordica or baby corn for the EU or UK in open fields: RICA will not issue the required Additional Declaration, so the crop cannot be certified for those markets.
- Mixing produce between farm codes or using another farm's code: rejection at the packhouse, possible one-year export suspension under RICA's protocol, and criminal exposure under Article 103 of Law N° 041/2026 if uncertified items are added to a consignment.
- Spray programmes built on Rwanda's registered-product list rather than destination MRLs, especially for clothianidin and thiamethoxam in the EU since 7 March 2026 and the 0.01 mg/kg default.
- Buying immature avocados below 21% dry matter (Hass) or from unregistered aggregators: NAEB may reject the consignment and suspend the export licence.
- Relying on NAEB web pages that still refer to RALIS or on old fee figures: Law N° 041/2026 repealed the 2016 plant health law, and new fee and certificate orders are awaited.
- Breaking the cold chain or the phytosanitary integrity of a certified consignment between RICA's inspection and loading.
- Assuming a medicinal cannabis or hemp licence is readily available: the 2021 Order is limited to medical and research use, projects have stalled, and a new Order under Article 7 of Law N° 041/2026 is pending.

OFFICIAL SOURCES

- Ministry of Justice: Official Gazette n° Special Bis of 11/09/2026 (Law N° 041/2026 of 02/09/2026 governing agriculture; Law N° 042/2026) — https://www.minijust.gov.rw/fileadmin/user_upload/Minijust/Official_gazettes_2/____2026_lgazeti_ya_Leta/___NZERI-September-Septembre/OG_n___Special_Bis_of_11.09.2026__Ubuinzi___Ubworozi_n_uburobyi.pdf
- RICA: Rwanda Export Protocols for Capsicums, Cut Roses, Momordica and Baby Corn to EU and UK Markets (December 2025) — https://www.rica.gov.rw/fileadmin/user_upload/RICA/Publications/Procedures___Guidelines/Export_Protocol_For_Fresh_Chilli___Cut_Roses_to_EU___UK_12_12_2025.pdf
- RICA: Export Intent Declaration Form FPU/FRM/011 (effective 9 April 2026) — https://www.rica.gov.rw/fileadmin/user_upload/RICA/Publications/Application_Forms/FPU-FRM-011_Export_Intent_Declaration_Form.pdf
- RICA: Seed certification and sanitary and phytosanitary services (export registration and phytosanitary certificate services) — <https://www.rica.gov.rw/seed-certification-sanitary-and-phytosanitary-services>
- NAEB: Instructions for exportation of avocados from Rwanda (signed 28 October 2024) — https://www.naeb.gov.rw/fileadmin/user_upload/NAEB/Publications/Laws_and_Regulations/Instructions_for_exporting_avocados_from_Rwanda.pdf
- NAEB: Rwanda's agricultural exports surpass USD 1 billion (FY 2025/26 figures, August 2026) — <https://www.naeb.gov.rw/publications/news/rwandas-agricultural-exports-surpass-1-billion-marking-a-historic-milestone>
- NAEB: cold trucks handed over to horticultural exporters (6 November 2024) — <https://www.naeb.gov.rw/publications/news/naeb-with-partners-handed-over-cold-trucks-to-horticultural-exporters-to-strengthen-cold-chain-and-boost-export-revenues>
- Official Gazette n° 24 of 28/06/2021: Ministerial Order N° 003/MoH/2021 of 25/06/2021 relating to the cannabis and cannabis products (Gazettes.Africa archive copy) — <https://archive.gazettes.africa/archive/rw/2021/rw-government-gazette-dated-2021-06-28-no-24.pdf>
- UK Government: Import plants and plant products from non-EU countries to Great Britain — <https://www.gov.uk/guidance/import-plants-and-plant-products-from-non-eu-countries-to-great-britain>
- European Commission: Organic production, trade and imports (control bodies and e-COI in TRACES) — https://agriculture.ec.europa.eu/farming/organic-farming/trade_en

Coffee, tea and other export crops: NAEB's powers, the end of coffee zoning, washing station approvals, the 2026 coffee season instructions and the RWF 750 minimum cherry price, export licences and the 3% coffee fee, the 2025 tea leaf instructions, the EU Deforestation Regulation timetable, pyrethrum and chia

Reviewed 16 October 2026 · Prepared by a commercial lawyer with over 30 years' international experience · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- Ministerial Instructions N° 006 of 15/06/2023 regulating coffee farming and coffee trade repealed the 2016 coffee zoning policy, so cherries may be bought anywhere in Rwanda, require coffee to be processed fully washed unless NAEB authorises another method, and charge exporters a fee of 3% of value on fully washed coffee scoring below 80 points and 5% on semi-washed coffee, specialty coffee of 80 points or more being exempt.
- NAEB set the 2026 minimum farm-gate price at RWF 750 per kilogram for ripe cherries (up 25% from RWF 600) and RWF 200 for floaters, and NAEB Instructions N° 224/2026 for the 2026 coffee season require all cherries to be processed at an NAEB-recognised station, fine a station RWF 1,000,000 plus the shortfall for buying below the minimum price and RWF 1,000,000 for missing Smart Kungahara System entries.
- NAEB's guidelines of 10/02/2023 stopped new washing station permits in areas already served (313 stations ran at 55% to 65% of capacity in 2023) and allow a new station only where an investor has brought at least 500,000 productive trees into production under an MoU with NAEB and the District, or a farmer has at least 50,000 trees on consolidated land.
- NAEB's Export Operation Licence, under requirements approved on 01/07/2025, is free, valid for five years and not transferable; a first-time coffee exporter must show a contract for at least one container of specialty green coffee (19,200 kg) or 500 kg of roasted coffee, its own or contracted washing station and a CEPAR recommendation letter.
- NAEB's tea instructions issued in June 2025 require every tea farmer to belong to a cooperative or service company, forbid factories to accept leaf delivered by individual farmers, set a minimum of 65% good leaf and a moisture deduction of at most 5%, and require written supply contracts; tea earned USD 111.0 million and coffee USD 116.2 million in 2024/25.
- Regulation (EU) 2023/1115 on deforestation-free products, as amended by Regulation (EU) 2025/2650 published on 23 December 2025, applies to coffee (not tea) from 30 December 2026 for large and medium operators and traders and from 30 June 2027 for micro and small operators, and Europe takes over 61% of Rwanda's coffee exports.

The regime in outline: NAEB, ministerial instructions and seasonal rules

Coffee and tea are Rwanda's oldest export crops and the most closely regulated. There is no coffee law or tea law. The regime is built instead from the general mandate of the **National Agricultural Export Development Board (NAEB)** under **Law N° 13/2017 of 14/04/2017 establishing NAEB**, from ministerial instructions of the Minister of Agriculture and Animal Resources, and from instructions that NAEB issues for each season or commodity. Article 5 of Law N° 13/2017 lists NAEB's missions, which include identifying places for the installation of factories processing agricultural products for export (point 7), participating in setting and checking quality standards for export commodities (point 8), issuing certificates of authenticity and origin (point 9) and facilitating negotiations for setting and publishing **minimum farm-gate prices** for export commodities with stakeholders (point 15). NAEB's instructions cite Article 5 as their legal basis. Their sanctions are administrative fines, paid into the account of the District where the breach occurred, rather than criminal penalties.

Four current instruments matter most. **Ministerial Instructions N° 006 of 15/06/2023 regulating coffee farming and coffee trade** set the policy: no zoning, fully washed processing and export fees. **NAEB Instructions N° 224/2026 governing the 2026 coffee season**, signed in February 2026 and in force until the next season's instructions are issued (Article 11), set the operating rules for buying and processing cherries. NAEB's **guidelines of 10/02/2023 on increasing coffee production in partnership with the private sector and building processing plants** govern new washing stations. NAEB's **instructions on growing, harvesting, delivering, trading and processing green leaf tea**, sent to factories, cooperatives and the eleven tea-growing Districts under a covering letter of 3 June 2025, govern the tea leaf supply chain. All four are published on NAEB's website, the seasonal coffee and tea texts in Kinyarwanda only.

Plant health is a separate layer. Since 11 September 2026, phytosanitary certificates for exports are issued under **Law N° 041/2026 of 02/09/2026 governing agriculture**, which repealed the 2016 plant health law; its Article 68 requires an exporter to apply to the Authority, the national plant protection organisation (in practice RICA, which issues phytosanitary certificates), for a phytosanitary certificate and to provide the import requirements of the destination country, and Article 69 requires phytosanitary inspection of export commodities at processing or storage premises approved by the Authority. The wider framework and the regulators are described in [Agricultural policy, law and regulators](#), and plant health in [Seeds, fertilisers, pesticides and plant health](#).

The two crops still carry weight in the export figures. NAEB reports that agricultural exports earned **USD 893,168,308 in 2024/25**, of which coffee USD 116,181,240, tea USD 110,991,737 and refined pyrethrum USD 7,445,846, and that they passed **USD 1.1 billion in 2025/26**, a 24.3% increase. The Fifth Strategic Plan for Agriculture Transformation (PSTA5) targets coffee production rising from a baseline of 20,046.9 tonnes to 32,000 tonnes and tea from 39,008.9 tonnes to 58,600 tonnes by 2028/29, and NAEB cites a PSTA5 target of USD 160 million in coffee income by 2029.

Coffee and tea: the key rules at 16 October 2026

Subject	Coffee	Tea	Source
Who may buy from farmers	Any NAEB-recognised washing station, at the station or at a District-approved collection site; zoning repealed in 2023	Only the farmer's cooperative or service company collects leaf; no direct delivery by individual farmers to factories	Ministerial Instructions N° 006/2023; NAEB Instructions N° 224/2026, Article 3; NAEB tea instructions 2025, Article 6
Farm-gate price	Minimum RWF 750/kg for ripe cherries and RWF 200/kg for floaters in 2026, set by NAEB each season	Factory pays the green leaf price published by the competent authority each quarter	NAEB notice for the 2026 season; NAEB tea instructions 2025, Article 7(3.1)
Processing	All cherries processed at a station, fully washed unless NAEB authorises natural, honey or other methods; processing within 8 hours of harvest	Leaf processed immediately after acceptance; written SOPs and quality control	Instructions N° 006/2023, point 3; Instructions N° 224/2026, Articles 3.1, 4.1 and 4.3; tea instructions, Articles 7 and 8
Data and traceability	Every purchase and every lot of parchment recorded in the Smart Kungahara System	Calibrated electronic scales issuing a weight slip to each farmer	Instructions N° 224/2026, Article 8; tea instructions, Article 6(11)
Export licence	NAEB Export Operation Licence, five years, free, not transferable	Same licence, with supply contracts with tea suppliers	NAEB requirements approved 01/07/2025
Export fee to NAEB	3% of value for fully washed coffee below 80 points; 5% for semi-washed; specialty of 80 points or more exempt	No published NAEB fee on tea exports was located	Instructions N° 006/2023, points 4 and 5
Quality control before export	Every lot inspected and cupped by NAEB	Quality certificates and sensory profiles issued by NAEB's laboratory	Instructions N° 224/2026, Article 9.2; NAEB newsletter, April-June 2026
EU Deforestation Regulation	In scope from 30 December 2026 (large and medium operators)	Not in scope	Regulation (EU) 2023/1115 as amended by Regulation (EU) 2025/2650

Coffee: the sub-sector and the 2023 liberalisation

Rwandan coffee is almost entirely Arabica of the Bourbon type, grown by about **400,000 smallholder farm families** on some 42,000 hectares below 1,900 metres, with production of 16,000 to 21,000 tonnes a year according to NAEB. There is one crop a year: harvesting starts in late February on the shores of Lake Kivu and in early March elsewhere, and runs to August in parts of the Northern Province. NAEB counts more than 117 coffee exporters and 79 roasters. The value chain is organised around **coffee washing stations** (CWS), which buy cherries, pulp, ferment, wash and dry them into parchment; dry mills

then hull parchment into green coffee for export. NAEB's 2023 guidelines record that the number of stations rose from 2 in 2000 to **313 in 2023**, owned by companies and farmer cooperatives, and that the share of fully washed coffee rose from 1% to 80.2% in 2021-2022.

From 2016 to 2023 a **zoning policy** required farmers to sell their cherries only to the washing station to which their zone was allocated. Point 1 of Ministerial Instructions N° 006 of 15/06/2023 repealed it: purchasing and trading coffee cherries is now permitted throughout the country without restriction. The same instructions require NAEB to continue to set and publish a minimum cherry price every season (point 2), provide that in general only fully washed coffee may be processed in Rwanda, other types needing NAEB's authorisation (point 3), set the export fees discussed below (points 4 and 5) and repeal earlier contrary ministerial instructions (point 7). The 2026 season instructions confirm that every farmer has the right to deliver to the station of his or her choice at an agreed price (Article 3.10).

Liberalisation has sharpened competition for cherries in good years. The 2026 minimum price of RWF 750 per kilogram, announced by NAEB on 13 January 2026, is 25% above the 2025 price of RWF 600; NAEB attributed the increase to international coffee prices, the exchange rate, market diversification and better quality. NAEB's coffee rejuvenation programme under the Promoting Smallholder Agro-Export Competitiveness (PSAC) project is replacing trees older than 30 years on 3,050 hectares and rehabilitating 1,082 hectares in six western and southern Districts, with free RAB-C15 seedlings and fertiliser for farmers. For an investor these programmes affect future cherry supply in a station's catchment, which is the main driver of a station's value.

Building or acquiring a washing station

A washing station needs NAEB's approval, and NAEB's guidelines of 10/02/2023 explain that, because station capacity had outgrown cherry supply and stations operated at only **55% to 65% of capacity**, NAEB stopped issuing permits to build new stations and concentrated on raising production so that existing stations reach at least 90% utilisation. A new station is approved only through one of three production-led routes. Under the first, an investor signs a memorandum of understanding with NAEB and the District to develop coffee in Sectors with few or no coffee trees; the area must be suitable for coffee, lack enough trees to supply a station and have land capable of yielding cherries for a station of **500 tonnes of cherries**. The investor submits a detailed business plan and budget and proves technical and financial capacity; the District Coffee Task Force allocates the area (choosing on the merits where several investors apply), the District sends the file to NAEB, NAEB analyses it, and a tripartite MoU is signed. The investor reports regularly with farmer-level planting data, and may apply to build a station only once at least **500,000 trees** planted under the project are in production and a joint NAEB-District inspection confirms it; the MoU itself confers no right to build.

Under the second route, existing stations raise production in their own catchments by raising seedlings, which NAEB supports with tubes, and providing extension services to farmers. Under the third, a farmer who plants coffee on consolidated land with at least **50,000 trees** may build a station to process his or her own harvest, after presenting the project to NAEB and the District, showing that the trees are well maintained and in production and submitting a five-year plan; NAEB checks that the trees will yield an average of at least 3 kilograms of cherries each and may refuse or later suspend the station if they do not.

In practice most foreign investors therefore **acquire** an existing station, or a company or cooperative business that owns several, rather than build one. The approval belongs to the station and its operator, and the Export Operation Licence is not transferable, so a share purchase normally preserves both while an asset purchase requires the buyer to obtain recognition of the station and its own export licence. The station sits on land held under a lease or a freehold title, which should be checked in the land register and, for a foreign buyer, against the access rules in [How foreign investors access land](#); water abstraction for washing and wastewater discharge raise water permit and environmental issues covered in [Agricultural land, irrigation and water](#). Dry mills and export warehouses must also be premises approved by RICA for phytosanitary inspection under Article 69 of Law N° 041/2026, under requirements that RICA regulations are to set.

Buying into a washing station: the usual sequence

- 1 Map supply and competition**

Assess the station's catchment, tree age and the stations nearby: since zoning ended in 2023 farmers may sell to any station, so loyalty depends on price, payment speed and services.

- 2 Verify the station's standing**

Obtain NAEB's recognition of the station, its Smart Kungahara System records, inspection reports and any fines under the season instructions, and the District's list of approved collection sites.

- 3 Check land, water and environment**

Search the land register for the station plot, confirm the lease term and any restrictions, and review water use, effluent handling and any environmental approvals.

- 4 Check the export chain**

Confirm who holds the Export Operation Licence, its expiry date, the CEPAR membership and the dry mill and warehouse arrangements; the licence cannot be assigned to a buyer.

- 5 Structure the deal**

Prefer a share purchase where licences and approvals must continue; provide for the 10% capital gains tax on the seller and for any change-of-control clauses in supply or finance contracts.

- 6 Prepare for the season**

Before buying begins, clean and refurbish the station, register buying agents with badges, file the list of sites and agents with each District, calibrate RSB-marked scales and train staff on the Smart Kungahara System.

- 7 Set up EUDR data**

Collect plot geolocation and supplier data for every farmer whose cherries reach EU buyers, so that the EU operator can file its due diligence statement from 30 December 2026.

The coffee season: cherry buying, prices and penalties

NAEB Instructions N° 224/2026 regulate each step of the 2026 season. **All harvested cherries must be processed at a station** (Article 3.1). A farmer harvests ripe cherries and delivers them to a station or to an approved **collection site** of his or her choice (Article 3.2). Sites are fixed and approved by the District through its Task Force, and must be easily accessible by road, visible and separate from other buildings, and at least **2 kilometres from the station** (Articles 3.3 and 3.7). Before buying in any District a station files with that District the list of sites it will use and of the agents who will buy for it at each site; every agent must carry a badge issued by the station (Articles 3.5 and 3.6). Only scales bearing the mark of the Rwanda Standards Board (RSB) may be used (Article 3.8). Moving cherries by vehicle or boat requires NAEB's written permission, a station taking cherries from one District to another reports the quantities weekly to the District of origin, parchment and green coffee move with a delivery note, and no one may transport parchment with a moisture content above **15%** (Articles 3.10 to 3.12).

Quality rules follow. Stations process fully washed coffee; natural, honey, anaerobic and other methods are reserved to stations that have their own market (Article 4.1). Stations must provide sorting areas and floating tanks with clean water, and cherries must reach the station promptly and be processed within **8 hours of harvest** (Articles 4.2 and 4.3). Before the season, stations must be cleaned and their equipment, channels, drying tables and wastewater pits refurbished (Article 4.5). While stations are operating, home-processed **ordinary coffee** may not be processed or traded; after the season, a trader with a TIN may obtain a District permit to buy it for **RWF 250,000**, valid until NAEB publishes the next season's instructions, and must report purchases weekly (Article 5).

On price, stations must not buy below the minimum price published by NAEB, which NAEB may revise during the season in response to international prices; until a new price is announced the previous season's price continues to apply, and every farmer must be paid immediately or in accordance with his or her contract with the station (Article 6). For 2026 the minimum is **RWF 750 per kilogram** for ripe, well-matured cherries and **RWF 200** for floaters, and NAEB's notice states that no one may buy below those prices. The minimum is a floor, not a fixed price: stations compete above it, and contract-farming arrangements can add premiums, input credit and second payments (Agro-processing, food safety, contract farming and exports). Every station must enter all purchases, whether at the station or at sites, and all parchment produced, in the **Smart Kungahara System** (SKS), train its staff and equip them to do so on time (Article 8).

Article 10 sets fines. Those an operator is most likely to meet are shown below; fines must be paid within five days, failing which the station or trader is suspended until payment (Article 10.18), and a station suspended with a fine may resume only after complying with every sanction (Article 10.17). NAEB, local authorities and security organs may inspect at any time, including vehicles and boats carrying coffee (Article 9).

Selected fines under NAEB Instructions N° 224/2026 (Article 10)

Breach	Sanction
Station without sorting facilities at the station or a site	RWF 300,000

Breach	Sanction
Station agent at a site without a badge	RWF 300,000, charged to the station
Buying cherries outside a station or approved site	RWF 1,000,000; RWF 2,000,000 on repetition
Buying below the minimum price	RWF 1,000,000 and payment of the full shortfall to farmers; RWF 3,000,000 and the shortfall on repetition
Using scales that do not meet RSB standards	RWF 200,000; buying at that place only with compliant scales
Vehicle or boat carrying cherries without the required document	Cherries sold to the nearest station at NAEB's price, owner paid the proceeds but fined RWF 2,000,000
Transporting wet parchment (moisture above 15%)	RWF 5,000,000; vehicle released after payment
Buying ordinary coffee while stations operate	RWF 1,000,000 and seizure; RWF 3,000,000 on repetition
Exporting coffee without NAEB documents	Coffee seized and sold; export licence withdrawn for one year; RWF 2,000,000
Late or false Smart Kungahara System data	RWF 1,000,000; on repetition after warning, 7-day suspension plus RWF 1,000,000
False reports or obstructing inspectors	RWF 500,000

Exporting coffee: licence, quality control, fees and certificates

Every coffee, tea or emerging-commodity exporter needs NAEB's **Export Operation Licence**. Under the requirements approved by NAEB on **01/07/2025**, applications are made online through the Irembo and RDB one-stop centre platforms, and the licence is **free, valid for five years and not transferable**; NAEB may inspect, and may revoke, suspend or terminate the licence for misuse or malpractice. A first-time coffee applicant files its TIN, its RDB registration certificate or Rwanda Cooperative Agency (RCA) registration certificate, a technical staff certificate, a **market contract to export at least one container of specialty green coffee (19,200 kg) or 500 kg of roasted coffee**, evidence that it owns a washing station or has a contract with stations recognised by NAEB (for green coffee) or owns or contracts a roasting facility registered by the competent authority (for roasted coffee), a recommendation letter from **CEPAR**, the Coffee Exporters and Processors Association of Rwanda, and any certification that its buyer's contract requires. On renewal it adds the expired licence and an annual export performance report.

Each consignment then moves through NAEB's Online Export Services portal (Article 7 of Instructions N° 224/2026). All exported coffee is **quality inspected and cupped by NAEB** before export and pays the fee due for its grade (Article 9.2). Under points 4 and 5 of Ministerial Instructions N° 006/2023, **specialty coffee with a cupping score of 80 or above is exempt**, exporters of other grades of fully washed coffee pay **3% of the value** of the coffee, and licensed semi-washed coffee dealers pay **5%**. The fee is therefore an incentive to quality as much as a levy. NAEB also issues certificates of quality and of origin for coffee, and its laboratory, the Specialized Export Quality Infrastructure (SEQI), was accredited to ISO/IEC 17025:2017 on 29 June 2026.

A **phytosanitary certificate** from RICA is needed where the importing country requires one. RICA's customer service charter of December 2024 requires registration as an exporter of agricultural commodities and an application through the RICA Inspection Management System, and lists a fee of RWF 200 and a delivery time of one day for the certificate; the charter predates Law N° 041/2026, under which export certification fees are to be set by Ministerial Order (Article 71). Customs export clearance is through the electronic single window (Customs and EAC trade), and exports are zero-rated for VAT.

Specialty positioning is a deliberate policy. NAEB's Best of Rwanda national competition sold its 2025 top lot at **USD 88.18 per kilogram**, which NAEB describes as nearly 14 times the average Rwandan coffee export price of that season; the 2026 edition selected 25 lots from 320 samples for a live auction to global buyers on 21 October 2026. With Europe taking **over 61%** of Rwanda's coffee exports according to NAEB, European due diligence rules are now the main external constraint on the trade.

The EU Deforestation Regulation and coffee

Regulation (EU) 2023/1115 on deforestation-free products (EUDR) prohibits placing coffee, cocoa, cattle, oil palm, rubber, soya and wood, and listed products derived from them, on the EU market or exporting them from the EU unless they are deforestation-free (produced on land not deforested after the cut-off date of 31 December 2020), produced in accordance with the relevant laws of the country of production, and covered by a due diligence statement. Coffee is in scope; **tea is not**. The obligations fall on EU operators and traders, but they can comply only with data from origin: the geolocation of every plot where the coffee was produced, the date of production and evidence of legality.

The application date has been postponed twice. **Regulation (EU) 2025/2650**, adopted by the European Parliament and the Council on 17 and 18 December 2025, published in the Official Journal on 23 December 2025 and in force on 26 December 2025, set the application date at **30 December 2026** for medium-sized and large operators and traders and **30 June 2027** for micro and small operators. It created a category of downstream operators, such as EU roasters processing green coffee already covered by a due diligence statement, who do not file their own statements but must keep supplier and customer data, including reference numbers, for five years, and a simplified declaration for micro and small primary operators. On 4 May 2026 the Commission presented its simplification review report and stated that it would not reopen the text; on 13 July 2026 it adopted a delegated act on product scope that adds **soluble (instant) coffee**, applicable to newly included products from 30 December 2027, subject to scrutiny by the Parliament and the Council. No further postponement had been announced at 16 October 2026.

The Commission's country benchmarking under Commission Implementing Regulation (EU) 2025/1093 of May 2025 classes four countries as high risk (Belarus, Myanmar, North Korea and Russia) and lists the low-risk countries in its Annex; countries not listed are standard risk. Exporters should check Rwanda's classification in that Annex, because it determines whether EU buyers may use simplified due diligence. Rwanda's institutions are preparing: NAEB launched a **Roadmap for Aligning Rwanda's Coffee Sector with the EUDR and the Corporate Sustainability Due Diligence Directive** on 19 February 2026, and the Smart Kungahara System, in which every station records its purchases, and NAEB's geo-portal provide the base for farm-level traceability. For a station or exporter, EUDR compliance is in practice a contract term demanded by EU buyers: plot coordinates for all supplying farmers (a single point for plots up to 4 hectares, a polygon above), segregation of compliant lots, and audit access.

Tea: estates, outgrowers, factories and the auction

Tea was introduced in the 1950s and is grown on **more than 33,000 hectares** in the Northern, Western and Southern Provinces. According to NAEB, about 65% of green leaf comes from smallholders and 35% from **industrial blocs**, the estates owned by factories. More than 50,000 farmers are organised in 23 cooperatives and outgrower service companies, grouped into five unions under the federation FERWACOTHE, and leaf is processed by **19 privately owned operational factories**; factories, cooperatives, packers and the federation belong to the Rwanda Tea Association (RTA). Production grew from 5,910 tonnes of made tea in 1980 to 40,003 tonnes by June 2024, and in 2023/24 tea earned USD 114.8 million from 38,467.7 tonnes. About **97.3%** of tea is exported in raw form, mostly black CTC; 80% is sold through the weekly auction at **Mombasa**, 17.3% under direct contracts and 2.7% locally. NAEB reports that Pakistan is the leading buyer through the auction.

Expansion has been led by Government agreements with private factory investors. Under the **Rugabano** project in Karongi District, agreed with Luxmi Tea Company in 2017, 1,859 hectares had been planted (1,498 for smallholders under Rugabano Service Company and 361 as industrial bloc), and the factory began operating in 2019. Under the **Nyaruguru** project, MoUs signed with Unilever (now Lipton tea) in 2016 and 2020 aim at 6,000 hectares; 2,843 hectares had been planted, most for smallholders under the Service Company Outgrowers Nyaruguru, and the Kibeho factory began operating in March 2024. The pattern, a land and outgrower commitment by the State in return for a factory and an outgrower service company run by the investor, is the model for new tea investment. PSTA5 targets tea area rising from 31,498 to 39,833 hectares and the share of tea sold under direct agreements from 24% to 45% by 2028/29, and stakeholders validated a **10-Year Rwanda Tea Strategy (2027-2037)** on 25 September 2026.

The Investment Code treats both crops cautiously. Article 4 lists large-scale agricultural operations, **excluding coffee and tea**, among the priority manufacturing sectors, and the preferential corporate income tax rates for exporters of 25% and 15% do not apply to tea and coffee exported without value addition ([FAQ 9](#); [FAQ 35](#)). A factory or exporter of bulk tea or green coffee therefore pays the standard 28% rate unless another incentive applies, while roasting, blending, packing and branding in Rwanda may change the analysis; how far value addition must go has not been defined in a published ruling. The tax side is covered in [Agribusiness incentives, tax, finance and insurance](#).

The 2025 tea instructions: leaf supply, quality and contracts

NAEB's tea instructions rest on Article 5 of Law N° 13/2017, Law N° 70/2019 of 10/01/2020 governing metrology and the East African standard RS EAS 1175:2024 on tea growing and processing practice. They define who may do what. Farmers, cooperatives, service companies and factories may grow tea, but **only cooperatives, service companies and factories may deliver leaf to a factory** (Article 3). Every farmer must belong to a cooperative or a service company (Article 9.1), only the farmer's group may collect his or her leaf (Article 6.6), no farmer may take leaf to a factory, and **no factory may accept leaf delivered by an individual farmer** (Articles 6.7 and 6.8). A farmer may not buy or sell green leaf in a group to which he or she does not belong (Article 9.5). Leaf passes through a collection shed (*hangari*) equipped with calibrated electronic scales that print a weight slip for the farmer (Articles 6.9 to 6.11).

Quality standards are precise. Plucking rounds are 7 to 12 days apart; the accepted leaf is two leaves and a bud (P+2) above 50%, with one leaf and a bud below 4%, soft third leaves (P+3) below 17% and soft banji below 4%; and leaf must be at least **65% good leaf** (Articles 6.1 to 6.3). Hand plucking is the rule and any other method needs a permit from the competent authority (Article 7(1.6)). Each factory must maintain at least **5 hectares of mother bushes** of good clones for cuttings (Article 5.1), and tea must be planted with agroforestry trees (Article 5.6). The factory samples and analyses leaf jointly with a trained representative of the supplier, may have substandard leaf re-sorted before acceptance and may return it only if it still fails, weighs it on calibrated scales, deducts no more than **5% for moisture** and processes it immediately (Article 7(3)).

The commercial relationship must be written. Factories and their suppliers (cooperatives or service companies), and suppliers and their farmers, must sign written contracts (Article 9.2 and 9.3), and suppliers must inform farmers at least quarterly of green leaf prices, deductions, fertiliser prices and debts (Article 9.4). The factory pays for leaf on the basis of the **price published by the competent authority each quarter** (Article 7(3.1)). A farmer selling a tea plot must first check, through the group, whether a debt for its development remains; a buyer, including a factory, must agree with the group and take over any unpaid debt, and give the group a copy of the sale contract (Article 4). NAEB monitors compliance with the RTA and the Districts (Article 10). Tea contracts should be drafted with these rules in mind: an investor cannot build a supply base by buying leaf from individual farmers outside the cooperative system, and outgrower finance is recovered through the group ([Commercial contracts in Rwanda](#)).

Pyrethrum, chia and other export crops

Pyrethrum, grown for its natural insecticide, is refined in Rwanda and exported as refined pyrethrum, which earned USD 7,445,846 in 2024/25. PSTA5 records a baseline of 3,070 hectares and 35 tonnes, with targets of 3,845 hectares and 55 tonnes and export revenue rising from about USD 8.1 million to USD 10.8 million by 2028/29. No pyrethrum-specific instrument was found on NAEB's or MINAGRI's websites; growers and processors follow the general farming, plant health and export rules, and contract farming is the normal supply model.

Chia seed, introduced at the end of 2015, has its own regime because of quality problems in its early years. The Minister's general instructions of 29 June 2022 on chia farming and seed multiplication require farmers to use certified seed and the inputs agreed with the buyer (buyers generally require

organic production, without chemical fertilisers or non-organic pesticides), and to keep a field book; Districts monitor plantings and the District Mayor validates field documentation. A company growing or exporting chia must be registered with RDB, hold written contracts with a list of its farmers, show the origin of its seed, employ trained staff, have post-harvest facilities, be able to pay farmers on time and meet market requirements. The contract with each farmer must state its purpose, each party's obligations, the price and how it is calculated, delivery arrangements, duration and renewal, payment method and bank account, the payment deadline, a **daily surcharge for late payment** and dispute resolution. NAEB's guidelines for the chia value chain implement those instructions for export compliance, and NAEB issues the Export Operation Licence.

Other export crops follow the horticulture or diversified-products route described in [Horticulture: fruit, vegetables and flowers](#), including macadamia, essential oils (for which NAEB has issued instructions on eucalyptus oil extraction and export) and fresh produce. No current statute or published NAEB instruction specific to **sericulture** (silk) was located at 16 October 2026; silk projects fall under the general farming, plant health and export rules. Price-setting is also limited: coffee is the only export crop for which a published minimum farm-gate price applies by instruction, tea leaf is paid on a quarterly published price, and for other crops prices are set by contract.

WORKED EXAMPLE

A European importer buys 60% of a washing station company

A Belgian green-coffee importer buys 60% of a Rwandan company that owns one NAEB-recognised washing station in Nyamasheke District and holds an Export Operation Licence. The station expects to buy 500 tonnes of cherries in the 2026 season. All figures are illustrative.

Cherry purchases at the 2026 floor	480,000 kg of ripe cherries × RWF 750 = RWF 360,000,000; 20,000 kg of floaters × RWF 200 = RWF 4,000,000; minimum cost RWF 364,000,000 before any premium.
Green coffee output	At an assumed conversion of 6.3 kg of cherries per kg of green coffee: about 79,365 kg, a little over four containers of 19,200 kg.
NAEB fee	60% of output (about 47,619 kg) scores 80 or more and is exempt; 40% (about 31,746 kg) is commercial fully washed sold at an assumed USD 6.30/kg = USD 200,000, so the 3% fee is USD 6,000.
A pricing error	If one site paid RWF 700/kg for 10,000 kg, the station would pay the RWF 500,000 shortfall to farmers and a fine of RWF 1,000,000 (Article 10.6 of Instructions N° 224/2026).
Structure	A share purchase keeps the station's recognition and the company's licence, which cannot be transferred; an asset purchase would require a new licence application with a one-container market contract and a CEPAR letter.
Capital gains tax	If the seller's gain on the 60% stake is RWF 400,000,000, capital gains tax at 10% is RWF 40,000,000, which the Rwandan company whose shareholders change withholds and pays within 15 days after the month of transfer.
Income tax	The company exports green coffee without value addition, so the Investment Code's 25% or 15% export rates do not apply and its profit is taxed at 28%.

EUDR

The importer, a large EU operator, needs geolocation data for every supplying farm before placing the coffee on the EU market from 30 December 2026; the station records purchases in the Smart Kungahara System and adds plot coordinates for its farmers.

Conversion ratios, prices and the share of specialty lots vary by season and station and are assumptions.

The figures ignore processing, transport, dry milling and financing costs.

Questions investors ask about coffee, tea and other export crops

What is the minimum price for coffee cherries in Rwanda in 2026?

NAEB set the 2026 minimum farm-gate price at RWF 750 per kilogram for ripe, well-matured cherries, up from RWF 600 in 2025, and RWF 200 per kilogram for floaters. Under NAEB Instructions N° 224/2026, a station buying below the minimum is fined RWF 1,000,000 and must pay farmers the shortfall; the fine rises to RWF 3,000,000 on repetition.

Can I build a new coffee washing station in Rwanda?

Only in limited cases. Under NAEB's guidelines of 10/02/2023, NAEB stopped issuing new station permits because existing stations were under-used. A new station is possible after an investor brings at least 500,000 trees into production under an MoU with NAEB and the District, or where a farmer has at least 50,000 trees on consolidated land. Most investors acquire existing stations.

Do coffee exporters pay a fee to NAEB?

Yes, unless the coffee is specialty. Under Ministerial Instructions N° 006 of 15/06/2023, fully washed coffee with a cupping score of 80 or above is exempt, other fully washed coffee pays 3% of its value and semi-washed coffee pays 5%. NAEB inspects and cups every lot before export to determine its grade.

How does a company obtain a coffee or tea export licence in Rwanda?

It applies online for NAEB's Export Operation Licence, which is free, valid for five years and not transferable. A first-time coffee exporter needs RDB or RCA registration, a technical staff certificate, a contract for at least one container of specialty green coffee or 500 kg of roasted coffee, its own or contracted washing station and a CEPAR letter.

Does the EU Deforestation Regulation apply to Rwandan coffee and tea?

It applies to coffee but not tea. After Regulation (EU) 2025/2650, large and medium EU operators and traders must comply from 30 December 2026 and micro and small operators from 30 June 2027. EU buyers will need geolocation data for every plot supplying the coffee, so stations and exporters should collect it now.

Can a tea factory buy green leaf directly from farmers?

No. NAEB's 2025 tea instructions require every farmer to belong to a cooperative or service company, allow only those groups and factories to deliver leaf, and forbid factories to accept leaf brought by individual farmers. Leaf passes through a collection shed with calibrated scales and is paid at the quarterly published price.

Do coffee and tea businesses qualify for Investment Code incentives?

Only partly. The Investment Code's priority sector for large-scale agricultural operations excludes coffee and tea, and the 25% and 15% export rates do not apply to tea and coffee exported without value addition. A green coffee or bulk tea exporter therefore usually pays 28% corporate income tax; roasting or packing in Rwanda may change that.

THE 2027 HORIZON

- The EUDR applies to coffee from 30 December 2026 for large and medium operators and traders and from 30 June 2027 for micro and small operators; the delegated act of 13 July 2026 adds soluble coffee from 30 December 2027 if the Parliament and the Council do not object.
- NAEB's instructions for the 2027 coffee season: the 2026 instructions apply until replaced, and NAEB has already published fertiliser and pesticide application instructions for the 2027A season.
- The 10-Year Rwanda Tea Strategy (2027-2037), validated on 25 September 2026, awaits adoption and may change the tea price-setting, direct-sales and expansion policy.
- Under Law N° 041/2026, a Ministerial Order on the format and procedure of phytosanitary certificates (Article 68(4)), a Ministerial Order on fees for import, export and transit services (Article 71) and RICA regulations on approved export premises (Article 69(2)) had not been published at 16 October 2026.
- PSTA5 targets for 2028/29: coffee production of 32,000 tonnes, tea of 58,600 tonnes, 39,833 hectares of tea and 45% of tea sold under direct agreements.

Terms you will meet in the documents

English	Kinyarwanda	Meaning
Coffee cherry	<i>Ikawa y'igitumbwe</i>	The coffee fruit as harvested by the farmer, before any processing.
Parchment coffee	<i>Ikawa y'amaganda</i>	Coffee pulped, fermented, washed and dried at a station, still in its parchment skin; it may not be moved with more than 15% moisture.
Green coffee	<i>Ikawa itonoye</i>	Hulled coffee beans ready for export or roasting.
Coffee washing station	<i>Uruganda rutunganya ikawa</i>	An NAEB-recognised plant that buys and processes cherries delivered by farmers.

English	Kinyarwanda	Meaning
Collection site	<i>Ikusanyirizo</i>	A District-approved buying point, at least 2 km from the station, where farmers sell cherries to stations.
Minimum farm-gate price	<i>Igiciro fatizo</i>	The floor price NAEB publishes for cherries each season: RWF 750/kg in 2026.
Ordinary coffee	<i>Ikawa ya oridineri</i>	Home-processed parchment, which may not be traded while stations are operating.
Green leaf tea	<i>Icyayi kibisi</i>	Freshly plucked tea leaves delivered to a factory for processing.
Leaf collection shed	<i>Hangari</i>	The cooperative's or service company's buying point where leaf is weighed and checked before transport to the factory.

FOREIGN V RWANDAN INVESTOR

NAEB's instructions and licensing requirements do not distinguish by nationality. A foreign-owned company registered with RDB, a Rwandan company and a cooperative registered with the Rwanda Cooperative Agency obtain the same Export Operation Licence on the same documents, pay the same minimum cherry price and export fees and face the same fines. A foreign coffee buyer that wants to buy cherries or export must act through a company registered in Rwanda; it cannot export directly from abroad.

The differences lie around the crop: a foreign company holds the station's land on the lease terms open to foreigners, its expatriate managers need work permits, and payments to a foreign parent bear withholding tax. The EUDR falls on the EU importer, which may be the foreign investor itself, and the 10% capital gains tax applies to a foreign seller of shares in a Rwandan station company as it does to a Rwandan seller ([FAQ 25](#)).

WATCH OUT FOR

- Assuming a new washing station can be licensed anywhere: NAEB stopped new permits in served areas in 2023 and requires 500,000 productive trees before approving one.
- Paying farmers below RWF 750/kg at any site, even for one day: the fine is RWF 1,000,000 plus the full shortfall.
- Buying an exporter's assets and expecting to use its Export Operation Licence: the licence is not transferable.
- Moving cherries by truck or boat without NAEB's written permission, or parchment above 15% moisture: fines of RWF 2,000,000 and RWF 5,000,000.
- Gaps in Smart Kungahara System entries: fines, suspension and weak EUDR traceability for EU buyers.
- Buying tea leaf from individual farmers outside their cooperative or service company: the 2025 tea instructions forbid it.
- Modelling the Investment Code export rates for green coffee or bulk tea: they do not apply without value addition.

OFFICIAL SOURCES

- NAEB: Instructions N° 224/2026 governing the 2026 coffee season (Kinyarwanda) — https://www.naeb.gov.rw/fileadmin/user_upload/NAEB/Publications/Laws_and_Regulations/Amabwiriza_agenga_sizeni_y_ikawa_y_umwaka_wa_2026_0001.pdf
- MINAGRI: Ministerial Instructions N° 006 of 15/06/2023 regulating coffee farming and coffee trade (published by NAEB) — https://www.naeb.gov.rw/fileadmin/user_upload/NAEB/Publications/Announcement/MINISTERIAL_INSTRUCTIONS_No_006_OF_15062023_REGULATING_COFFEE_FARMING_AND_COFFEE_TRADE.pdf
- NAEB: notice of the 2026 minimum coffee cherry price (RWF 750 and RWF 200 per kg) — https://www.naeb.gov.rw/fileadmin/user_upload/NAEB/Publications/Announcement/Itangazo_rimenyesha_igicro_fatizo_cy_ikawa_muri_2026.pdf
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- NAEB: Quarterly Newsletter October-December 2025 (agri-export revenues by commodity, 2024/25) — https://www.naeb.gov.rw/fileadmin/user_upload/NAEB/Publications/NewsLetters/NAEB_Newsletter_Issue_03_October-December_2025.pdf
- NAEB: About Rwanda Tea (area, factories, cooperatives, auction share, tea projects) — <https://www.naeb.gov.rw/rwanda-tea/about-rwanda-tea>
- European Commission, Access2Markets: delay until December 2026 and other developments in the implementation of the EUDR — <https://trade.ec.europa.eu/access-to-markets/en/news/delay-until-december-2026-and-other-developments-implementation-eudr-regulation>

Livestock, dairy, poultry and aquaculture: Law N° 042/2026 governing animal husbandry and fisheries, farmer and animal registration, disease control and stamping-out, veterinary services, drugs and feed, imports and movement certificates, milk collection and slaughterhouse licensing by RICA, fish farming on Lake Kivu, beekeeping and the Gishwati pastures

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WHAT YOU NEED TO KNOW

- Law N° 042/2026 of 02/09/2026 governing animal husbandry and fisheries, published in the Official Gazette n° Special Bis of 11/09/2026 and in force that day (Article 68), repealed the 2002 livestock identification law, Law n° 54/2008 on contagious animal diseases, Law n° 58/2008 on aquaculture and fishing and Law n° 25/2013 on beekeeping (Article 66), without a transitional provision for orders and licences made under them.
- The 2026 Law requires every small, medium or large-scale farmer to register with the Authority (Article 8), every animal reared or imported to bear identification marks and be registered (Articles 18 and 19), authorisation for beekeeping, other insects, aquaculture and stocking of aquatic organisms (Articles 11 to 15), and a certificate for every movement of animals (Article 53), the detailed rules being left to Ministerial Orders not published at 16 October 2026.
- Imports of animals need the Authority's authorisation and imported animals are isolated at a designated facility at the owner's cost until a certificate ends isolation (Articles 35 and 55); new farmed aquatic species may be imported only for research (Article 16); and the Law makes no provision for compensation when the Authority or the Minister orders stamping-out (Articles 40 and 41).
- Animals may be treated only by veterinary doctors registered with the Rwanda Council of Veterinary Doctors, drugs must be approved by the authority in charge of veterinary drugs (Rwanda FDA) and prescribed by a veterinary doctor, and products may not be sold before the withdrawal period expires (Articles 45, 47 and 50); feed processing and marketing require a licence from the feed inspection authority (Article 23).
- RICA registers milk collection centres and slaughterhouses free of charge in 14 working days, licenses slaughterhouse operators under Regulation N° DGO/REG/003 of 25/04/2022 for two years, and issues veterinary health certificates for exports in three days; Ministerial Order N° 001/11.30 of 10/02/2016 requires milk to be tested at a collection centre, kept at 4°C or below in transit and meet density, pH, fat and solids standards.
- MINAGRI's figures show 1,644,692 cattle and 1,061,301 tonnes of milk in 2022/23, 132 milk collection centres and 50 processing plants, and fish production of 46,495 tonnes (7,495 tonnes farmed); PSTA5 targets 1,323,561 tonnes of milk and 35,000 tonnes from aquaculture by 2028/29, and the National Aquaculture Strategy about 80,000 tonnes by 2035.

The 2026 law on animal husbandry and fisheries

Livestock, fish and bees are governed since 11 September 2026 by **Law N° 042/2026 of 02/09/2026 governing animal husbandry and fisheries**, adopted by the Chamber of Deputies at its sitting of 28 July 2026 and published, with the companion Law N° 041/2026 governing agriculture, in the Official Gazette n° Special Bis of 11/09/2026. It came into force on publication (Article 68) and, unlike Law N° 041/2026, was drafted, considered and adopted in Ikinyarwanda (Article 67). Article 66 repealed four laws: **Law n° 33/2002 of 06/11/2002** regarding livestock identification, **Law n° 54/2008 of 10/09/2008** determining the prevention and fight against contagious diseases for domestic animals, **Law n° 58/2008 of 10/09/2008** determining the organisation and management of aquaculture and fishing, and **Law n°**

25/2013 of 10/05/2013 on beekeeping. The Law applies to terrestrial and aquatic animal husbandry, unprocessed animal products, fisheries, animal welfare and the One Health approach (Article 3), which every farmer, veterinary doctor and the Authority must follow (Article 4).

The Law allocates powers among three kinds of body. "**The Authority**" is the public organ in charge of animal husbandry and fisheries (Article 2(s)), in practice the Rwanda Agriculture and Animal Resources Development Board (RAB): it registers farmers and animals, authorises beekeeping, aquaculture and imports of animals, controls diseases and issues movement certificates. A separate **authority in charge of the inspection of the quality of animal products and of animal feed** issues transport certificates for animal products, import permits for animal products, premises certificates and feed licences (Articles 23, 54, 55 and 57); in practice this is RICA, the Rwanda Inspectorate, Competition and Consumer Protection Authority established by Law N° 31/2017 of 25/07/2017, which already licenses milk centres, slaughterhouses, butcheries and feed premises. The **authority in charge of veterinary drugs** approves medicines (Articles 45 and 47), which is Rwanda FDA under Law N° 003/2018 of 09/02/2018. The Minister in charge of animal husbandry decides outbreaks and hierarchical appeals.

Two features of the reform need attention. First, almost every operational rule is left to an **Order of the Minister**: farmer categories and registration, procedures for ruminants, non-ruminants and companion animals, beekeeping and aquaculture authorisations, identification marks, feed handling and licences, genetic material, welfare, the list of diseases, biosecurity, veterinary services, movements, imports, trade premises, fishing and fishery products, and administrative sanctions (Article 62). None of those Orders had been found published at 16 October 2026. Second, the Law contains **no transitional provision**: it does not say whether Ministerial Orders made under the repealed laws, such as the 2010 Orders on slaughtering and meat inspection and on meat transport and the 2016 milk Order, made under Law n° 54/2008, continue to apply until replaced, or whether licences issued under them remain valid. RICA and RAB continue to apply the existing instruments in practice, but investors should not assume that an old-law permit protects them against a new Order. Decisions of the Authority can be challenged by a written internal appeal within 30 days of notification, answered within 30 days, and then a hierarchical appeal to the Minister within 30 days (Article 65). The overall framework is described in [Agricultural policy, law and regulators](#).

Who authorises what in livestock, dairy and fisheries at 16 October 2026

Activity	Requirement	Organ	Source
Any livestock farming	Registration as a small, medium or large-scale farmer	The Authority (RAB)	Law N° 042/2026, Articles 7 and 8; Order pending
Animals reared or imported	Identification marks and registration; pedigree registration for breeding animals	The Authority (RAB)	Articles 18 to 20
Beekeeping, insect farming, aquaculture, stocking fish	Authorisation	The Authority (RAB)	Articles 11, 12, 14 and 15

Activity	Requirement	Organ	Source
Import of new farmed aquatic species	Permit, for research purposes only; separate permit for ornamental species	The Authority (RAB)	Article 16
Import or transit of live animals	Authorisation, inspection and isolation at the owner's cost	The Authority (RAB)	Articles 35 and 55(1)
Import of animal products	Permit and inspection on arrival	Animal products inspection authority (RICA)	Article 55(2) and (4)
Movement of animals	Certificate	The Authority or a person it authorises	Article 53
Transport of milk, meat or fish	Certificate or permit	RICA	Article 54; Ministerial Order N° 001/11.30, Article 9
Feed mill or feed shop	Licence to process or market feed; registration of factories, stores and selling points	Feed inspection authority (RICA)	Article 23; RICA services
Veterinary drugs and vaccines	Marketing authorisation; sale only by approved dealers on prescription	Rwanda FDA	Articles 45 and 47
Milk collection centre	Registration, 14 working days, free	RICA	Ministerial Order N° 001/11.30; RICA charter
Slaughterhouse	Construction authorisation, premises registration, operator licence (2 years)	RICA	Regulation N° DGO/REG/003 of 25/04/2022
Export of animal products	Veterinary health certificate, 3 days, free	RICA	RICA charter

The sector in numbers and the policy targets

Livestock is a large but mostly smallholder activity. MINAGRI's annual report for 2022/23, quoted in the **Livestock Development Strategy 2024-2029** of January 2024, counted 1,644,692 cattle, 1,995,636 goats, 440,214 sheep, 1,123,075 pigs, 656,153 rabbits and 6,047,215 poultry. Milk production rose from 503,130 tonnes in 2013 to **1,061,301 tonnes in 2022/23**, meat reached 197,778 tonnes, eggs 17,344 tonnes and hides and skins 6,027 tonnes. The Strategy records **132 milk collection centres** with a cooling capacity of 483,000 litres a day, **50 milk processing plants** (7 large and 43 small and medium) with 254,000 litres a day of capacity, and a milk powder plant under construction in Nyagatare District with a planned capacity of 500,000 litres a day. Livestock exports in the Strategy's NISR data included about 43,861 cattle, 69,473 pigs and 12.4 million litres of milk; much of this trade is regional.

The Fifth Strategic Plan for Agriculture Transformation (PSTA5) sets the investment targets. From a 2023 baseline, it aims at milk of **1,323,561 tonnes**, meat of 247,223 tonnes (poultry meat 65,950 tonnes), eggs of 51,680 tonnes, honey of 17,035 tonnes and fish of **77,700 tonnes** by 2028/29, the farmed share rising from 7,495 to 35,000 tonnes; export targets include USD 89.6 million for dairy products, USD 59.4 million for eggs and USD 401.5 million for fish. The **National Aquaculture Strategy 2023-2035** aims at about 80,000 tonnes of farmed fish a year by 2035, over 85% of it from cages. These are policy targets, not commitments, but they explain where the State offers land, extension and co-investment.

For incentives, the Investment Code defines **large-scale agricultural operations**, a priority manufacturing sector, to include livestock production of at least **5,000 chickens and at least 500 other animals** (the Code joins the two figures with 'and') and fish production of at least **500 tonnes a year** (Article 2(30)). A registered investor in such an operation may qualify for the preferential 15% corporate income tax rate and other Annex incentives on the Code's conditions (FAQ 9; FAQ 34). Unprocessed agricultural and livestock products, processed milk other than powdered milk, listed agricultural inputs and livestock insurance are exempt from VAT ([VAT and electronic invoicing](#)), and the premium subsidy for livestock insurance is covered in [Agribusiness incentives, tax, finance and insurance](#).

Farming livestock: registration, identification, welfare and land

Animal husbandry is carried out on land or in water (Article 5). Farmers are classified as small-scale, medium-scale or large-scale on criteria to be set by Ministerial Order (Article 7), and every farmer, of whatever size, must **register with the Authority** (Article 8). Farmers must use methods based on modern knowledge and technology suited to their category and ensure sustainable production, under guidelines of the Authority (Article 6), and must ensure the health and welfare of ruminants, non-ruminants and companion animals under procedures set by Order (Articles 9 and 10). Every animal reared in or imported into Rwanda must bear **identification marks** affixed by the Authority (Article 18) and be registered by the farmer (Article 19); a breeder producing genetic material registers the pedigree by breed (Article 20).

Article 29 makes animal welfare a legal duty for anyone dealing with animals, by reference to six principles: protection from hunger and thirst, a balanced diet, protection from fear and distress, from physical discomfort and from pain, injury and disease, and freedom to express normal behaviour. Genetic improvement may use pure-breeding or cross-breeding by natural mating, artificial insemination or embryo transfer, and parent stock for poultry, insects and fish (Article 25); only the Authority or persons it authorises may prepare, multiply or distribute genetic material, which the Authority must approve (Article 26), and importing or exporting **semen, embryos or genetic material** requires a permit (Article 27).

Land is the main constraint. Livestock land is held under the same tenure rules as farmland, with a 99-year emphyteutic lease term for livestock land ([Agricultural land, irrigation and water](#); FAQ 48). MINAGRI's Livestock Development Strategy records special **zero-grazing instructions** for the Eastern Province Districts of Nyagatare, Gatsibo, Kayanza and Kirehe, under which only 30% of the land is to be used for zero-grazing dairy production and 70% for feed crops such as maize, beans and soybeans; the Strategy reports that 94% of dairy animals are kept under zero-grazing. In the west, joint instructions of the Ministers of Environment and of Agriculture published in February 2025 restrict the **Gishwati**

pastures in Nyabihu, Rubavu, Ngororero and Rutsiro, allocated in 2007 and 2008, to modern cattle husbandry, fix allocations at 5 hectares for an individual and 10 for a cooperative, prohibit subdivision, bar anyone who holds pasture land elsewhere in Rwanda from holding Gishwati pasture, allow transfers only as a whole to a person without other pasture land, and require a performance contract with the State before a corrected title is issued. An investor cannot therefore assemble a large ranch there.

Animal health: notification, isolation, quarantine and stamping-out

Infectious animal diseases are classified as notifiable, zoonotic, epizootic and transboundary, the list and control measures to be set by Order (Article 30). A farmer whose animal is sick or suspected of infection must **immediately notify** the Authority or the nearest veterinary doctor, or the local administration, which informs the Authority; a veterinary doctor who learns of a case reports it (Article 31). The Authority conducts surveillance (Article 32) and, on suspicion, designates provisional suspected infected, protection and disease-free zones along administrative boundaries (Article 33). The Minister confirms and declares an outbreak on the Authority's report and announces control measures (Article 34), and may declare a **quarantine area** (Article 37). The owner remains responsible for caring for isolated or quarantined animals (Article 39), must vaccinate according to the schedule the Authority publishes (Article 36), and must apply biosecurity measures at the farm that an Order will prescribe (Article 44). Premises, vehicles and equipment are disinfected and manure and feed waste disposed of after an outbreak (Article 43), and carcasses of animals that died of an infectious disease are buried after destruction or incinerated (Article 42); exhuming a carcass is an offence punishable by a fine of RWF 500,000 to RWF 1,000,000 and six months to one year's imprisonment, or more if a person is harmed (Article 63).

Stamping-out, the killing of infected animals in the public interest, is decided by the Authority according to the disease, or by the Minister during an epizootic crisis, after the Authority and local administration explain the reasons to the owner (Articles 40 and 41). The Law does not provide for **compensation** of the owner, and it contains no transitional provision preserving arrangements under the repealed laws; an investor in a large herd or flock should therefore look to livestock insurance and to contractual allocation of disease risk. The Livestock Development Strategy lists the diseases most often met: East Coast fever, foot-and-mouth disease, lumpy skin disease, brucellosis and mastitis in cattle, African swine fever and swine erysipelas in pigs, Newcastle disease, Gumboro and salmonellosis in poultry, and peste des petits ruminants in goats and sheep; diagnostic services come from the Rubirizi National Veterinary Laboratory in Kigali and four satellite laboratories in Nyagatare, Musanze, Rubavu and Huye.

Imports are tightly controlled. Importing or moving in transit a live animal requires the **Authority's authorisation** and inspection (Article 55(1) and (3)). The Authority places every imported animal in **isolation** at a designated facility for a monitoring period, at the owner's cost; if the animal is free of infectious disease the Authority issues a certificate ending isolation, and if it is infected the Authority decides under the Law (Article 35). Imports of animal products need a permit from the animal products inspection authority, which inspects them on arrival (Article 55(2) and (4)); RICA's charter lists import permits for agricultural goods as free and issued in three days, and a quality inspection fee of 0.2% of cost and freight at clearance. Within Rwanda, **every movement and transport of an animal requires a**

certificate from the Authority or a person it authorises (Article 53), and trade in animals takes place at designated locations meeting welfare requirements, at premises certified by the Authority (Articles 56 and 57).

Veterinary services, veterinary drugs and animal feed

Treatment of animals is reserved to **veterinary doctors**, meaning veterinarians registered and licensed by the Rwanda Council of Veterinary Doctors, established by Law N° 56/2013 of 09/08/2013, and approved by the Authority (Articles 2(q) and 45). Veterinary services are provided by the Authority or by persons holding its certificate (Article 46). A drug may be prescribed only by a veterinary doctor, bought only from a veterinary drug dealer approved by the authority regulating veterinary drugs and used as prescribed (Article 47); the veterinary doctor records each treatment in the farm's animal health record (Article 49). Every veterinary drug has a **withdrawal period**, and products of a treated animal may not be sold, supplied or used before it expires (Article 50). For a dairy, poultry or pig farm these rules mean employing or contracting a registered veterinary doctor, keeping treatment records and holding back milk, eggs or animals for slaughter during withdrawal periods.

Rwanda FDA, under Law N° 003/2018 of 09/02/2018 and Law N° 47/2012 of 14/01/2013 relating to the regulation and inspection of food and pharmaceutical products, grants **marketing authorisation** for veterinary medicines, veterinary biological products and veterinary medical devices after evaluating their quality, safety and efficacy, keeps the register of authorised products and publishes the list of prohibited substances. An importer or manufacturer of veterinary medicines or vaccines therefore registers each product with Rwanda FDA and holds the relevant premises and import authorisations; Rwanda FDA has published guidelines for the registration of veterinary immunological products.

Animal feed must be balanced and suited to the animal, under feed standards the Authority sets by guidelines (Article 21), and must be processed and marketed in compliance with quality standards and without substances that pose a risk to animal or human health (Article 22). Processing or marketing feed requires a **licence** from the authority in charge of feed quality inspection (Article 23). RICA registers feed factories, stores and selling points and regulates feed imports, and the Livestock Development Strategy lists the applicable standards, including RS EAS 90:2019 on compounded poultry feeds, RS 99:2017 on compounded poultry feed specification and RS 98:2015, the code of practice for feed production, processing, storage and distribution. Feed cost is the main driver of poultry, pig and fish farm economics, so feed mill investments are often paired with integrated farms. How a feed mill or processing plant is licensed as a food or feed business is covered in Agro-processing, food safety, contract farming and exports.

Dairy: milk collection, transport and sale

Dairy is Rwanda's largest livestock value chain, built on the **Girinka** (one cow per family) programme, improved breeds and a network of milk collection centres. The detailed rules are in **Ministerial Order N° 001/11.30 of 10/02/2016 regulating the collection, transportation and selling of milk**, published in the Official Gazette n° 07 of 15/02/2016. It was made under Articles 151 and 152 of Law n° 54/2008, which Law N° 042/2026 repealed, so its continuing force depends on the unresolved transitional question discussed above; RICA still lists it among the instruments it applies. Milk intended for sale must be collected at a **milk collection centre** (MCC) or a processing plant and tested there before sale (Articles

3 and 6). An MCC must have tiled, drained floors, walls tiled to 2 metres, screened ventilation, a sound ceiling and roof, waste disposal, clean water, electricity or a generator, a security fence, a milk laboratory and a cooling room, road access and a location at least **200 metres from any unsanitary area** (Article 4), and must have an alcoholmeter, lactodensimeter, thermometer and test kits for **antibiotic residues** and mastitis (Article 5), operated by a trained technician (Article 7).

Milk is transported in closed stainless steel cans or a cooling tank that keeps it at no more than **4°C** (Article 8), in a clean vehicle carrying nothing but milk (Article 11), and for no more than **two hours** unless the vehicle is refrigerated (Article 12). Anyone transporting milk from an MCC for sale needs a **milk transportation permit** from the livestock products inspection authority, issued within 15 working days (Articles 9 and 10), and a certificate of origin from the MCC showing its identity, the transporter, the destination, quantity and test results (Article 13). Selling at MCC level needs a licence from that authority, while milk kiosks are licensed by the Sector (Article 14). Milk for sale must have a density of 1.026 to 1.032 at 20°C, a pH of 6.60 to 6.80 and, where tested, at least **3.25% fat** and 8.5% solids-not-fat (Article 15). Inspectors may issue warning notices and temporarily suspend a non-compliant operator, reporting within 48 hours (Articles 18 to 20).

RICA's customer service charter lists registration of MCCs and milk aggregation points as **free and completed in 14 working days**, on proof of business registration, compliance with location requirements and the District physical plan, staff free of contagious diseases and premises meeting Article 4 of the Order. RICA has also distributed rapid test kits for antibiotic residues and aflatoxin to dairy operators. A processor additionally needs Rwanda FDA food business authorisation and product registration (Agro-processing, food safety, contract farming and exports). Processed milk other than powdered milk is VAT-exempt; whether a particular product such as yoghurt or cheese falls within the exemption should be confirmed with the Rwanda Revenue Authority.

Meat, slaughterhouses, poultry and pigs

Unprocessed meat businesses are licensed by RICA under **Regulation N° DGO/REG/003 of 25/04/2022 governing meat businesses**, made under the RICA law, the competition and consumer protection law and Law n° 54/2008. Every meat business operator except meat transporters must hold an **operational licence**, and slaughter facilities and meat wholesale and retail shops must hold **premises registration certificates** (Articles 5 and 6). Applications include tax and social security clearance and, for slaughterhouses, the qualifications and contracts of meat inspectors registered with RICA and the workers' medical certificates (Article 7); RICA decides within 30 calendar days (Article 8). A slaughterhouse licence or certificate is valid for **two years** and a retail or carrier licence for one year (Article 10); the licence is not transferable, and transfer of a registration certificate needs RICA's approval (Article 12). Slaughterhouses are fixed (large, medium, small or on-farm, by daily capacity in cattle, small ruminants, poultry and pigs) or mobile (Article 18), and anyone intending to build a fixed slaughterhouse must obtain a **construction authorisation** before work starts, on an architectural design, an environmental impact assessment certificate, the land document and confirmation that the site complies with the physical master plan (Article 20). Only meat inspected and stamped at a registered slaughterhouse may be sold for human consumption, a RICA-authorised meat inspector must check animals before slaughter and meat after it, and down, diseased, dying or dead animals may not be slaughtered.

Poultry and pig farming has no separate licensing regime: a farm registers under Law N° 042/2026, applies biosecurity, uses approved drugs and licensed feed, moves animals with certificates and sells through certified premises. The Livestock Development Strategy describes a commercial poultry sector still at an early stage, constrained by the cost of day-old chicks and feed, housing standards and weak enforcement of regulations, with investment in feed manufacturing and integrated layer and broiler units. Imports of day-old chicks and breeding pigs require the Authority's authorisation and isolation under Articles 35 and 55, and parent stock for poultry is animal genetic material, whose import needs a permit under Articles 25 and 27. African swine fever and Newcastle disease make biosecurity the decisive operational risk, particularly because stamping-out carries no statutory compensation. Read literally, Article 2(30)(b) of the Investment Code treats livestock production as a large-scale agricultural operation at 5,000 chickens and 500 other animals, so a poultry-only farm or a pig-only unit should confirm with RDB whether it qualifies.

Fisheries and aquaculture

Aquaculture is carried out in public or private waters under procedures set by Order (Article 13), and anyone intending to farm fish needs the **Authority's authorisation** (Article 14); stocking or restocking aquatic organisms, whether local or imported, needs a separate authorisation (Article 15). Fish farmers must not harm other aquatic organisms in public waters (Article 17). The most significant restriction is Article 16: importing **new farmed aquatic species** is permitted only for research and requires a permit, as does stocking them for research, while importing ornamental species needs its own permit. A commercial farm must therefore work with species already farmed in Rwanda, of which Nile tilapia is the staple according to the National Aquaculture Strategy, and source fingerlings accordingly.

Capture fishing is classified as commercial, research, recreational or tourism fishing, each needing authorisation under an Order (Article 59), and must not disrupt the aquatic environment (Article 58). Fishing with pollutants, explosives, magnetic or electric methods is an offence punishable by a fine of **RWF 7,000,000 to RWF 10,000,000** and 15 months to two years' imprisonment, or either penalty (Article 64). Fishery products must be processed, transported, stored and marketed under hygiene and quality standards (Article 60), and premises storing, processing or selling them need a certificate from the fishery products inspection authority (Article 61).

The National Aquaculture Strategy 2023-2035 records that farmed output rose from about 500 tonnes in 2012 to about 4,900 tonnes in 2021, by which time cages produced 55% and ponds 45%, with **cage farming centred on Lakes Kivu and Muhazi**; Lake Kivu covers about 2,700 km² and is deep and suitable for cages. The Strategy identifies three barriers: limited aquaculture skills, cool high-altitude water that is sub-optimal for tilapia, and shortages of quality fingerlings and competitively priced feed, much of which is imported. It expects large cage farms to supply most growth, with local feed mills and commercial hatcheries replacing imports over time, and calls for spatial planning and environmental management of cage sites. An investor in cage farming should plan for the Authority's aquaculture and stocking authorisations, water and environmental approvals ([FAQ 89](#)), the site's position in lake zoning plans as they develop, and the feed and fingerling supply chain.

Beekeeping and insect farming

Beekeeping, defined as rearing bees to obtain their products and covering the installation of hives, harvesting and the processing and marketing of bee products, requires an **authorisation from the Authority** on requirements to be set by Order (Article 11). The keeping of **other insects** for their benefits to humans or animals also needs authorisation (Article 12), which brings insect protein projects, such as black soldier fly larvae for feed, within the licensing regime; queen-bee rearing and commercial insect parent stock are genetic improvement methods under Article 25. PSTA5 records a honey baseline of 7,250 tonnes with a target of 17,035 tonnes by 2028/29 and plans to promote commercial apiary farms. Bee products are animal products under Article 2(e), so their transport, trade premises and export follow the animal products rules and, for processed honey, Rwanda FDA's food rules.

WORKED EXAMPLE

A foreign dairy group invests in a farm and a milk plant in Nyagatare

A South African dairy company sets up a Rwandan subsidiary to run a 600-cow zero-grazing farm in Nyagatare District and a processing plant buying from local collection centres, financed with USD 12,000,000 of equity and shareholder loans. All figures are illustrative.

Investment Code status	600 cows exceed the 500-animal threshold, so the farm is a large-scale agricultural operation; after RDB registration the company asks whether the 15% corporate income tax rate applies to the farm and plant.
Land	300 hectares under a 99-year lease; under the Eastern Province zero-grazing instructions about 90 hectares (30%) for cattle and 210 hectares for maize and soybeans for feed.
Imported heifers	200 in-calf heifers imported with the Authority's authorisation, inspected and isolated at a designated facility at the company's cost, then tagged and registered (Articles 18, 19, 35 and 55); semen imports need a separate permit (Article 27).
Veterinary care	A veterinary doctor registered with the Rwanda Council of Veterinary Doctors treats the herd with Rwanda FDA-authorised drugs and records every treatment; milk from treated cows is withheld until the withdrawal period ends (Article 50).
Milk supply	Own farm: 400 cows in milk × 15 litres = 6,000 litres a day; purchases: 14,000 litres a day from three RICA-registered collection centres (registration free, 14 working days).
Transport	Insulated tankers keep milk at 4°C or below; each load carries the centre's certificate of origin and the transporter holds a RICA milk transportation permit.
Quality at intake	Milk below 3.25% fat or 8.5% solids-not-fat, outside pH 6.60-6.80 or positive for antibiotic residues is rejected (Ministerial Order N° 001/11.30, Articles 5 and 15).
VAT	Raw milk bought from farmers and pasteurised milk sold are VAT-exempt; the company confirms with RRA the treatment of yoghurt and recovers input VAT only on taxable supplies.

Disease risk

A foot-and-mouth outbreak could lead to quarantine and stamping-out without statutory compensation, so the company insures the herd and includes disease clauses in its supply contracts.

Productivity, prices and the incentive outcome are assumptions; eligibility for incentives depends on the Investment Code Annex and RDB's decision.

Implementing Orders under Law N° 042/2026 on registration, imports and movements were awaited at 16 October 2026 and may change the procedure.

Before stocking a livestock, dairy, poultry or fish farm

Points to settle in addition to company, tax, land and employment formalities.

☐ **Farmer and animal registration**

Register the farm with the Authority under Article 8 of Law N° 042/2026 and plan for identification and registration of every animal.

☐ **Sector authorisations**

Obtain the Authority's authorisation for aquaculture, stocking, beekeeping or insect farming, and RICA registration for collection centres, slaughterhouses and feed premises.

☐ **Import route for stock**

Secure import authorisation for animals, fingerlings, chicks or genetic material, book the isolation facility and budget for its cost.

☐ **Veterinary arrangements**

Engage a veterinary doctor registered with the Rwanda Council of Veterinary Doctors and a Rwanda FDA-approved drug supplier, and set up treatment and withdrawal records.

☐ **Biosecurity and disease risk**

Prepare a biosecurity plan, vaccination schedule and outbreak response, and insure the herd, flock or stock.

☐ **Feed supply**

Confirm that feed suppliers hold RICA licences and that feeds meet the Rwanda standards, or license your own mill.

☐ **Movement and transport**

Obtain movement certificates for animals and transport permits for milk, meat or fish, and specify cooling equipment.

☐ **Land, water and environment**

Check land use, zero-grazing or Gishwati restrictions, water abstraction and the environmental impact assessment requirement for the project.

Questions investors ask about livestock, dairy, poultry and aquaculture

Which law governs livestock farming and fisheries in Rwanda since 2026?

Law N° 042/2026 of 02/09/2026 governing animal husbandry and fisheries, in force since its publication on 11 September 2026. It replaced the laws on livestock identification (2002), contagious animal diseases (2008), aquaculture and fishing (2008) and beekeeping (2013). Most detailed procedures will be set by Ministerial Orders, none of which had been published at 16 October 2026.

Do I need a permit to import cattle, chicks or fish into Rwanda?

Yes. Importing a live animal needs the Authority's authorisation and inspection, and the animal is isolated at a designated facility at the owner's cost until a certificate ends isolation. New farmed aquatic species may be imported only for research. Semen and embryos need a permit, and animal products need a permit from the animal products inspection authority.

Who licenses milk collection centres and slaughterhouses in Rwanda?

RICA. It registers milk collection centres and slaughterhouses free of charge within 14 working days on compliance with location, design and hygiene requirements, and licenses slaughterhouse operators for two years under Regulation N° DGO/REG/003 of 25/04/2022. A fixed slaughterhouse also needs RICA's construction authorisation before building starts.

Who registers veterinary medicines and animal feed in Rwanda?

Rwanda FDA grants marketing authorisation for veterinary medicines, biologicals and devices. Under Law N° 042/2026 drugs must be prescribed by a registered veterinary doctor and bought from approved dealers. Feed processing and marketing need a licence from the feed inspection authority, and RICA registers feed factories, stores and selling points and controls feed imports.

Can a foreign company farm fish in cages on Lake Kivu?

Yes. No nationality restriction applies. The company needs the Authority's aquaculture authorisation and a separate authorisation to stock fish, must use species already farmed in Rwanda because new species may be imported only for research, and needs water and environmental approvals. The National Aquaculture Strategy expects large cage farms to drive growth.

Is compensation paid if animals are culled to control a disease?

Law N° 042/2026 allows the Authority, or the Minister during an epizootic crisis, to order stamping-out after explaining the reasons to the owner, but it contains no provision for compensating the owner. Investors should insure their animals and allocate disease risk in contracts rather than rely on a statutory payment.

Does a large livestock or fish farm qualify for investment incentives?

It may. The Investment Code treats livestock production of at least 5,000 chickens and at least 500 other animals, and fish production of at least 500 tonnes a year, as large-scale agricultural operations in a priority sector. A registered investor may then qualify for the 15% corporate income tax rate and other Annex incentives, subject to RDB registration and the Code's conditions.

THE 2027 HORIZON

- Ministerial Orders under Law N° 042/2026 on farmer categories and registration, identification marks, beekeeping, aquaculture and stocking, feed licences, the list of infectious diseases, biosecurity, veterinary services, movement certificates, imports, trade premises, fishing and administrative sanctions; none had been published at 16 October 2026.
- Replacement of the instruments made under Law n° 54/2008, including the 2010 Orders on slaughtering and meat inspection and on meat transport and the 2016 milk Order, and clarification of the status of licences issued under the repealed laws.
- PSTA5 targets for 2028/29: 1,323,561 tonnes of milk, 247,223 tonnes of meat, 51,680 tonnes of eggs, 17,035 tonnes of honey and 77,700 tonnes of fish, 35,000 tonnes of it farmed.
- Implementation of the Livestock Development Strategy 2024-2029 and the National Aquaculture Strategy 2023-2035, including cage-farming spatial planning on the large lakes.

Terms you will meet in the documents

English	Kinyarwanda	French	Meaning
Animal husbandry	<i>Ubworozi</i>	<i>Élevage</i>	Feeding, health, welfare, reproduction and management of animals, the subject of Law N° 042/2026.
Fisheries	<i>Uburobyi</i>	<i>Pêche</i>	Capturing aquatic organisms from public waters with authorised gear and methods.
Aquaculture	<i>Ubworozi bwo mu mazi</i>	<i>Aquaculture</i>	Farming of aquatic animals in public or private waters, subject to the Authority's authorisation.
Beekeeping	<i>Ubuvumvu</i>	<i>Apiculture</i>	Rearing bees for their products, including hives, harvesting, processing and marketing; needs authorisation.
Stamping-out	<i>Kuvana itungo mu bworozi</i>	<i>Abattage sanitaire</i>	Killing infected animals in the public interest to stop a disease, under Articles 40 and 41.

English	Kinyarwanda	French	Meaning
Quarantine	<i>Akato</i>	<i>Quarantaine</i>	Measures isolating and monitoring animals or an area to identify and control a disease.
Animal feed	<i>Ibigaburirwa itungo</i>	<i>Aliments pour animaux</i>	Plant products, by-products or manufactured mixtures for feeding animals; processing and marketing need a licence.
Veterinary drugs	<i>Imiti y'amatungo</i>	<i>Médicaments vétérinaires</i>	Medicines for animals, authorised by Rwanda FDA and prescribed only by a veterinary doctor.
Milk collection centre	<i>Ikusanyirizo ry'amata</i>	<i>Centre de collecte de lait</i>	A RICA-registered place where raw milk is collected and tested before sale.
Slaughterhouse	<i>Ibagiro</i>	<i>Abattoir</i>	A fixed or mobile facility for slaughtering and dressing animals, registered and licensed by RICA.

FOREIGN V RWANDAN INVESTOR

Law N° 042/2026, the milk Order and RICA's meat regulation contain no nationality condition: a foreign-owned company, a Rwandan company and a cooperative register farms, import animals, run collection centres, slaughterhouses and fish farms, and obtain incentives on the same terms. The Gishwati pasture restrictions also apply to everyone, foreign or Rwandan, and in practice exclude large consolidated holdings there.

The practical differences concern people and land. A foreign veterinary doctor may treat animals only once registered with the Rwanda Council of Veterinary Doctors and approved by the Authority, and expatriate farm managers need work permits; a foreign company holds farmland under the lease terms open to foreigners ([How foreign investors access land](#)); and imports of breeding stock, chicks and genetic material from the investor's home country go through the same authorisation and isolation process as any other import.

WATCH OUT FOR

- Relying on permits issued under the repealed 2002, 2008 and 2013 laws: Law N° 042/2026 has no transitional provision, and new Orders may impose new requirements.
- Stamping-out without compensation: the 2026 Law provides none, so insurance and contract terms carry the risk.
- Planning a fish farm around an imported species: new farmed aquatic species may be imported only for research.
- Isolation costs and delays for imported animals, which the owner bears until the Authority certifies them free of disease.
- Treating animals with farm staff who are not registered veterinary doctors, or selling milk or eggs during a drug's withdrawal period.
- Transporting milk for more than two hours without cooling, or without a transport permit and certificate of origin.
- Starting construction of a slaughterhouse before RICA's construction authorisation and the environmental certificate.
- Trying to aggregate Gishwati pastures: holdings are capped and cannot be combined with pasture land elsewhere.

OFFICIAL SOURCES

- MINAGRI: Official Gazette n° Special Bis of 11/09/2026 (Law N° 041/2026 governing agriculture; Law N° 042/2026 governing animal husbandry and fisheries) — https://www.minagri.gov.rw/fileadmin/user_upload/Minagri/Publications/Laws_and_Regulations/OG_n___Special_Bis_of_11.09.2026__Ubuhinzi___Ubworozi_n_uburobyi_1_.pdf
- RICA: Ministerial Order N° 001/11.30 of 10/02/2016 regulating the collection, transportation and selling of milk (Official Gazette n° 07 of 15/02/2016) — https://www.rica.gov.rw/fileadmin/user_upload/RICA/Publications/Prime_Ministers_Ministerial_Orders/Iteka_rya_Minisitiri_rigenga_Gukusanya_amata_kuyatwara_no_kuyacuruza.pdf
- RICA: Regulation N° DGO/REG/003 of 25/04/2022 governing meat businesses — https://www.rica.gov.rw/fileadmin/user_upload/RICA/Publications/Technical_Regulations/TECHNICAL_REGULATION_GOVERNING_MEAT_BUSINESSES.pdf
- RICA: Customer Service Charter DGO/PRD/002, effective 23 December 2024 (registration of milk centres and slaughterhouses, certificates, import permits) — https://www.rica.gov.rw/fileadmin/user_upload/RICA/Publications/Procedures___Guidelines/DGO-PRD-002_CUSTOMER_SERVICE_CHARTER.pdf
- RICA: seed certification, sanitary and phytosanitary services (animal products and feed services) — <https://www.rica.gov.rw/seed-certification-sanitary-and-phytosanitary-services>
- MINAGRI: Livestock Development Strategy 2024-2029 (January 2024) — https://www.minagri.gov.rw/fileadmin/user_upload/Minagri/Publications/Policies_and_strategies/Livestock_Development_Strategy_Final.pdf
- MINAGRI: National Aquaculture Strategy for Rwanda 2023-2035 (May 2023) — https://www.minagri.gov.rw/fileadmin/user_upload/Minagri/Publications/Policies_and_strategies/National_Aquaculture_Strategy.pdf
- MINAGRI: Fifth Strategic Plan for Agriculture Transformation (PSTA5), abridged version — https://www.minagri.gov.rw/fileadmin/user_upload/Minagri/Publications/Policies_and_strategies/PSTA_5_Abridged_version_Final.pdf
- Rwanda FDA: veterinary medicines and devices registration — <https://www.rwandafda.gov.rw/about-fda/products-regulation/veternary-medicine/registration>
- MINAGRI: joint instructions of the Ministers of Environment and of Agriculture on the management and use of the Gishwati pastures (2025, Kinyarwanda) — https://www.minagri.gov.rw/fileadmin/user_upload/Minagri/Publications/Laws_and_Regulations/MoE__MINAGRI_exp_11022025__Amabwiriza_ya_Minisitiri_w_Ibidukikije_na_Minisitiri_w_ubuhinzi_n_ubworozi_ku_mikoreshereze_y_inzuri_za_Gishwati.pdf

Agro-processing, food safety, contract farming and exports: Rwanda FDA premises licences and product registration, RSB standards and the S-Mark, labelling, outgrower agreements and side-selling under the general law of contract, cooperatives under Law n° 057/2024, warehouse receipts and the commodity exchange law, phytosanitary and food export certificates, EAC, COMESA, AfCFTA, EU and AGOA access, food imports and competition rules

Reviewed 16 October 2026 · Prepared by a commercial lawyer with over 30 years' international experience · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- Under Article 5 of Rwanda FDA's Regulations CBD/TRG/028 (in force since January 2022) no one may manufacture, process, import, store or sell processed food without prior authorisation; manufacturers need site location and plan approval before building (Articles 9 and 10), a GMP inspection before products are released (Article 14), and a licence valid for 12 months that is not transferable without approval (Article 18).
- A premises licence does not authorise sales: each prepackaged product must also be registered with Rwanda FDA, for five years under the tariff regulation CBD/TRG/004 Rev_2 of 31 March 2021, at domestic fees such as RWF 75,000 for fruit products and RWF 100,000 for milk, tea and coffee products, with no annual retention fee for food and the fee waived for EAC-made foods bearing a regulator's registration or certification mark.
- No Rwandan statute or Ministerial Order specifically regulates contract farming: outgrower agreements rest on Law N° 45/2011 governing contracts, sector instructions of NAEB and the cooperatives Law n° 057/2024, under which a primary cooperative has at least ten members (Article 9), its shares cannot be pledged or seized (Article 64) and disputes with its creditors or debtors go first to the Rwanda Cooperative Agency (Article 145).
- Under Articles 68, 69 and 103 of Law N° 041/2026 of 02/09/2026 governing agriculture, in force since 11 September 2026, an exporter of plants or plant products obtains a phytosanitary certificate after inspection at approved processing or storage premises, and exporting for commercial purposes without one is an offence punishable by a fine of 5 to 10 times the value of the goods and imprisonment of one to two years.
- Warehouse receipt operators are licensed by the Capital Market Authority under Law N° 58/2017 regulating the warehouse receipt system, and receipts may serve as loan collateral (Article 14); in the United States, AGOA was extended to 31 December 2028 by Public Law 119-103 of 2 September 2026, although Rwanda's apparel benefits have been suspended since 31 July 2018, and the EU's Everything But Arms arrangement has no expiry date.

The regulatory map for an agro-processor

Agro-processing in Rwanda sits between several regulators, and the dividing line that matters most is whether a product is **processed**. The **Rwanda Food and Drugs Authority** (Rwanda FDA), established by Law N° 003/2018 of 09/02/2018, regulates processed food for humans and animals, food supplements and fortified foods: under Article 8 it sets quality standards for their manufacture, storage, sale, distribution, import, export, labels and packaging, and approves and publishes the list of products granted marketing authorisation. Rwanda FDA still lists Law N° 47/2012 relating to the regulation and inspection of food and pharmaceutical products (Official Gazette n° Special of 17/01/2013) among the general laws it applies, and its detailed rules are in technical regulations and guidelines adopted under Article 9 of Law N° 003/2018.

Unprocessed produce falls elsewhere. Under Article 6 of Law N° 31/2017 of 25/07/2017 establishing the **Rwanda Inspectorate, Competition and Consumer Protection Authority** (RICA), RICA inspects quality and standards conformity of agrochemicals, unprocessed animal products, unprocessed plants and plant products and "food products", which that Law defines as animal or plant products not processed or transformed from their original state, and it licenses imports and exports of food products, plants,

seeds and related goods. Plant health for exports is now governed by **Law N° 041/2026 of 02/09/2026 governing agriculture**, published in the Official Gazette n° Special Bis of 11/09/2026 and in force on publication (Article 110), whose "Authority" is the State organ in charge of plant health; RICA is Rwanda's plant protection contact point, and the new Law is described in [Agricultural policy, law and regulators](#).

The **Rwanda Standards Board (RSB)**, established by Law N° 50/2013 of 28/06/2013, adopts standards and certifies products and management systems. The National Agricultural Export Development Board (NAEB) regulates and promotes exports of the commodities within its mandate, the Rwanda Cooperative Agency (RCA) registers and supervises cooperatives, the Capital Market Authority (CMA) licenses warehouse receipt operators and commodity exchanges, the Rwanda Revenue Authority (RRA) clears goods, and RICA also enforces competition and consumer law. Fish processing premises and animal feed licences are governed by Law N° 042/2026 of 02/09/2026 governing animal husbandry and fisheries (Articles 23, 60 and 61), covered in [Livestock, dairy, poultry and aquaculture](#).

Who authorises what for an agro-processing business (16 October 2026)

Activity	Authority	Instrument	Key rule
Building and operating a food plant	Rwanda FDA	Regulations CBD/TRG/028; Guidelines DIS/GDL/005	Site and plan approval before construction; licence valid 12 months; GMP inspection before release
Selling a prepackaged food	Rwanda FDA	Tariff Regulations CBD/TRG/004 Rev_2	Product registration valid five years; fee per product category
Voluntary or compulsory product certification	RSB	Law N° 50/2013; RSB certification scheme	S-Mark on a five-year cycle with surveillance audits
Buying, storing or trading unprocessed produce	RICA	Law N° 31/2017, Article 6	Quality inspection and import and export licences
Exporting plants or plant products	Plant health Authority (RICA)	Law N° 041/2026, Articles 68, 69 and 103	Phytosanitary certificate; inspection at approved premises
Exporting processed food	Rwanda FDA	Guidelines DIS/GDL/007; tariff item 188	Health certificate or export permit, RWF 25,000 per application
Exporting NAEB commodities	NAEB	Law N° 13/2017 and NAEB instructions	Exporter registration and commodity quality rules
Contracting with farmer cooperatives	RCA	Law n° 057/2024	Cooperative acts only within its registered activities (Article 84)
Issuing warehouse receipts	CMA	Law N° 58/2017	Licence required to issue any receipt (Article 4)
Mergers and trading practices	RICA	Law N° 011/2026	Cartels, resale price maintenance and unfair consumer terms prohibited

Licensing a food business with Rwanda FDA

Rwanda FDA's **Regulations governing licensing to manufacture, to store, to operate as wholesale and retail seller of processed foods and related products** (CBD/TRG/028 Rev_0), which entered into force in January 2022 according to their document history, state the basic rule in Article 5: no person may manufacture, process, import, store, sell, exhibit, distribute or retail food products, food additives or food fortificants without prior authorisation, and every premises involved must hold a valid licence to operate. The Guidelines for registration and licensing of food premises (DIS/GDL/005 Rev_1, effective 20 February 2022) extend this to production, packaging, labelling, storage and distribution, and applications are made through Rwanda FDA's electronic system.

For a manufacturer the sequence starts before construction. Rwanda FDA approves the **site location** on a letter of intent and a site master plan showing surrounding activities (Article 9), then the **architectural plan**, which must show the production process flow, clean water and waste water systems, ventilation, food-grade materials, seamless and easily cleaned surfaces and an environmental impact assessment (Article 10; [FAQ 89](#)). The premises are inspected and licensed before operation (Article 11), and after commissioning and start of manufacturing the company must apply for a **good manufacturing practice (GMP) inspection** before releasing products on the market (Article 14). The Guidelines aim to process applications within 30 working days and require a responsible technician holding at least a bachelor's degree in food science, food microbiology or biotechnology, and medical examination of food handlers every six months.

Under Article 18 an authorisation is valid for **12 months**, renewal must be applied for at least one month before expiry, and the premises must remain closed after expiry until a new licence is issued. The authorisation is not transferable without Rwanda FDA's approval, and any change must be notified within five working days: relocation, a change of qualified personnel, an additional production line, expansion or a change of activity are major variations, and a change of name or **ownership** is a minor variation, which a buyer of a food business should build into its closing steps ([Deal documents and closing mechanics](#)). Article 20 fines include twice the value of condemned substandard, unapproved, counterfeit or expired products, RWF 1,000,000 for operating without an operational licence, RWF 500,000 for producing without a production or quality control manager and RWF 100,000 for unnotified changes. A decision may be appealed to Rwanda FDA's management within 30 working days and then to the Minister of Health (Article 23).

Fees are set by Rwanda FDA's **Regulations related to regulatory service tariff/fees and fines** (CBD/TRG/004 Rev_2, made on 31 March 2021, the latest version found). They include RWF 200,000 for a food and beverage processing facility licence (RWF 50,000 with SME status), RWF 200,000 for annual renewal (free for SMEs), and RWF 200,000 a year for a local food GMP inspection (RWF 50,000 for SMEs). Fees are prepaid, non-refundable and may be revised by Rwanda FDA at any time (Articles 5 and 6), so the current schedule should be confirmed before budgeting.

Product registration, labelling and standards

The Guidelines are explicit that a **premises licence authorises manufacturing but not sales**: each product needs marketing authorisation before it reaches the market. Under Part 1 of the tariff regulation, registration of a food product lasts **five years**. Domestic registration fees depend on the

category: for example RWF 50,000 for vegetable products, pulses and nuts, RWF 75,000 for cereal and fruit products and non-alcoholic beverages, RWF 100,000 for milk, tea, coffee, meat and fish products and RWF 120,000 for other processed foods. Foreign-made foods pay in US dollars, from USD 150 for edible salt to USD 1,500 for spirits. A variant pays 5% of the main product fee, there is no annual retention fee for food, renewal costs 50% of the initial fee, and the registration fee is **waived for food manufactured in East African Community countries** that carries registration or certification marks from their regulators.

Labelling rules for food appear in several Rwanda FDA texts rather than a single code. The Guidelines for importation and exportation of food (DIS/GDL/007) require primary packaging to be labelled in **English, Kinyarwanda or French** and to show the trade and common names, ingredients, dates of manufacture and expiry, batch or lot number, special storage conditions and the manufacturer's name and address; labels showing alteration, such as cut-off dates or replaced labels, make the product substandard. Rwanda FDA's GMP guidelines for food (DIS/GDL/006) require major allergens to be stated separately and prominently and novel or genetically modified foods to carry information allowing an informed choice. On 15 October 2026 the Minister of Health told a forum that the Government was considering stricter checks on whether manufacturers declare ingredients and nutritional content accurately.

Standards are RSB's domain. Standards relating to health, safety and the environment are compulsory for both local production and imports, and RSB maintains the list of compulsory standards, first declared by Ministerial Instructions of 2013 and amended in 2015. A processor may apply for **product certification** through RSB's portal: RSB audits the factory, tests samples, has an independent committee decide, and issues a licence and certificate allowing the **Standardization Mark (S-Mark)** to be displayed. The certification cycle is five years, with four surveillance audits and six market surveillance checks within the cycle; fees apply to non-SME applicants, and RSB states that its S-Mark is registered at the EAC Secretariat and recognised in all EAC Partner States. RSB announced reduced testing fees from January 2025, and in August 2026 a parliamentary review of the Auditor General's report flagged certification delays of up to three years, so certification should be started early.

Contract farming and outgrower agreements

Most Rwandan farms are very small, so a processor or exporter that needs reliable volumes usually buys from **outgrowers**: farmers, often organised in cooperatives, who grow to the buyer's specification, frequently with seed, inputs or advances from the buyer, and deliver at an agreed grade and price. No statute or Ministerial Order dealing specifically with contract farming was found. The National Agriculture Policy approved by Cabinet in 2018 records that contract farming helps aggregation and that, to curb side-selling, buyers must also honour terms such as timely payment, and it set policy action 4.4, to develop the legal framework to ensure transparency in agreements and enforcement in contracts. Law N° 041/2026, the 2026 framework for agricultural practice, contains no contract farming provisions, although it classifies farmers as small, medium or large-scale with criteria to be set by Ministerial Order (Article 4).

An outgrower agreement is therefore governed by **Law N° 45/2011 of 25/11/2011 governing contracts (Commercial contracts in Rwanda)**. Three of its rules shape these contracts. A contract whose performance lasts more than one year, or a sale of goods for more than RWF 50,000, must be evidenced

in writing (Article 42), which most seasonal supply contracts will be. Agreed damages are enforceable only at a reasonable amount based on actual or potential loss, and an excessive figure is treated as a penalty (Article 146). And a party prejudiced by **lesion**, a gross imbalance existing when the contract was made, may ask the court not to enforce the contract or to enforce it without the offending clauses (Article 73), a real risk where standard terms drafted by a large buyer are signed by smallholders. Prices for domestic purchases from farmers should generally be fixed in Rwandan francs, because pricing in foreign currency between residents needs an exception or authorisation under the National Bank of Rwanda's foreign exchange rules ([Foreign exchange rules](#)).

Sector rules sit on top. NAEB sets and publishes minimum farm-gate prices for export crops and has commodity instructions: its avocado export instructions of 28 October 2024 require exporters to have and honour supply contracts with outgrowers ([Horticulture: fruit, vegetables and flowers](#)), and coffee cherry and green leaf tea are bought under NAEB's own pricing and quality instructions ([Coffee, tea and other export crops](#)). **Side-selling**, where a contracted farmer sells to another buyer for cash, is not an offence under any law found; the remedy is contractual, and claims for small sums against many farmers are rarely worth pursuing. Contracts that work in practice therefore rely on structure: a transparent price formula linked to a reference price, prompt payment by mobile money or bank, recovery of input advances by deduction from deliveries, clear grading and rejection rules, an obligation on the cooperative to organise collection, and a mediation step before litigation ([Mediation, conciliation and abunzi](#)).

Competition law also applies to buyers. Processors that agree among themselves on farm-gate prices or allocate sourcing zones risk the cartel prohibition of **Law N° 011/2026 of 26/02/2026 relating to competition and consumer protection**, in force since 4 March 2026 and enforced by RICA with fines of up to 5% of turnover ([FAQ 87](#)). Minimum prices published by NAEB under its own statutory powers are a different matter from a private agreement between competing buyers.

Cooperatives as partners

Cooperatives are governed by **Law n° 057/2024 of 20/06/2024 governing cooperatives in Rwanda** (Official Gazette n° 28 Bis of 08/07/2024), which repealed Law 024/2021 (Article 173). Agriculture, livestock, fishing and "production and agro-processing" are among the listed types (Article 4). A primary cooperative is formed by at least ten persons (Article 9), each member has one vote (Article 3), and a member must be at least 16, pay a share and not be engaged in a business likely to jeopardise that of the cooperative (Article 11). A primary cooperative may include an enterprise or organisation with legal personality (Article 2(f)), but the bar on competing businesses makes membership by a processor that buys from the cooperative a point to clear with RCA; in practice investors contract with cooperatives or hold shares with them in a joint venture company ([Choosing a business vehicle](#)).

Several rules affect a buyer, lender or joint venture partner. RCA issues a **provisional certificate** of registration within five working days, valid for 12 months, and a definitive certificate after a District report on the business plan (Article 69), so a counterparty's status should be checked in RCA's register. A cooperative may carry on only the activities for which it was registered, expanding within the same value chain with RCA's authorisation (Articles 84 and 102(3)); its loans need General Assembly approval (Article 101); and it must award tenders through an elected internal tender committee (Article 107), which affects how input supply and service contracts with it are concluded. A member's share **cannot**

be given as security or seized (Article 64), so lenders and buyers must take security elsewhere ([FAQ 80](#)). Any dispute between a cooperative and its debtors or creditors that its organs do not settle is **settled by RCA**, with a right to go to court afterwards (Article 145); how that provision interacts with an arbitration clause has not been decided in any published ruling found. A cooperative may transform into a company by General Assembly decision with RCA's certificate (Article 126), members who do not wish to become shareholders being refunded (Article 127).

Warehouse receipts and the commodity exchange

Law N° 58/2017 regulating the warehouse receipt system, published in the Official Gazette n° Special of 25/01/2018, lets a depositor of an agricultural or mining commodity obtain a receipt that evidences the quantity and quality deposited in a licensed warehouse (Article 2). The CMA licenses warehouse receipt operators (Article 3) and no person may issue a warehouse receipt without a licence (Article 4). An applicant must have the minimum capital set by the CMA, own or lease a certified warehouse equipped to receive, weigh, grade, store and clean commodities, employ qualified staff and insure the commodities against fire and other insurable risks (Article 5). The CMA decides within 15 working days, failing which the application is deemed granted (Article 6), and an appeal against a refusal, suspension or revocation lies to the capital market Independent Review Panel within 14 days, without suspensive effect (Article 11).

A receipt is a valid contract between operator and depositor and proof of proprietary rights in the commodities (Article 13); it may be presented as **collateral for a loan** (Article 14), may be electronic (Article 15), and may be negotiable or non-negotiable. Commodities held for depositors cannot be seized for the operator's debts or in its bankruptcy (Article 18). Trading platforms are governed by **Law N° 28/2017 of 29/06/2017 regulating commodity exchange and related contracts** (Official Gazette n° 28 of 10/07/2017), under which a company needs a CMA licence to operate a commodity exchange (Articles 4 and 7). Lenders financing grain, coffee or other stock should check the CMA's register of licensed operators, and the finance products built on receipts are described in [Agribusiness incentives, tax, finance and insurance](#).

Exporting agricultural and food products

An agricultural export typically needs four sets of papers. First, for commodities within NAEB's mandate, such as coffee, tea and horticultural produce, the exporter must be registered with NAEB and meet its commodity instructions. Second, a **phytosanitary certificate** under Article 68 of Law N° 041/2026: the exporter applies to the Authority with the import requirements of the destination, the certificate is granted for a consignment that meets them, and the Authority sets procedures to keep the consignment's phytosanitary integrity after certification. "Plant products" include manufactured products whose nature or processing may spread pests (Article 2(c)). Under Article 69 inspection takes place at **processing or storage premises approved by the Authority**, whose requirements are to be set by regulations. Exporting plants or plant products for commercial purposes without a certificate, or including items not covered by it, is an offence punishable by a fine of 5 to 10 times the value of the goods found and already sold and imprisonment of one to two years, or either (Article 103). The format, procedure and fees await a Ministerial Order (Articles 68(4) and 71).

Third, for processed food, Rwanda FDA issues a **health certificate or export permit**, at RWF 25,000 per application under item 188 of its tariff; under its food import and export guidelines an export permit is valid for three months and for single use, and manufacturers producing for export must obtain and meet the importing country's requirements. Fourth, the export is declared to RRA on the Rwanda Electronic Single Window, and a **certificate of origin** is obtained through the Rwanda Trade Portal where a preference is claimed (Customs and EAC trade). Exports are zero-rated for VAT, so a registered exporter recovers input VAT (VAT and electronic invoicing), and registered investors exporting at least 30% of turnover may qualify for 25% or 15% corporate income tax, although the export rates do not apply to tea and coffee exported without value addition (FAQ 35).

Preferences abroad depend on origin. Agricultural produce grown and harvested in Rwanda is ordinarily wholly obtained there, but a processed product made with imported ingredients must meet the product-specific rule of the agreement used. AGOA preferences cover ordinary US customs duties; whether any other US tariff measure applies to a shipment should be checked when it is made.

Trade preferences for Rwandan agrifood exports at 16 October 2026

Market	Arrangement	Status	Point to check
EAC Partner States	EAC Customs Union	Duty-free for goods of EAC origin	EAC certificate of origin; destination VAT and standards still apply
COMESA members	COMESA	Rwanda is a member	COMESA rules of origin and certificate
Other African states	AfCFTA	Agreement in force since May 2019; Rwanda ratified on 25 May 2018; EAC Category A schedule gazetted 10 October 2022	Whether the partner's tariff schedule and rules of origin are operational
European Union	Everything But Arms (Regulation (EU) No 978/2012)	LDC arrangement without expiry; the general GSP Regulation runs to 31 December 2027 (Regulation (EU) 2023/2663)	GSP origin rules; EU food, residue and plant health rules
European Union	EAC-EU Economic Partnership Agreement	Signed by Rwanda, not in force	Not usable
United States	AGOA	Extended to 31 December 2026 by Public Law 119-75 (3 February 2026) and to 31 December 2028 by Public Law 119-103 (2 September 2026); Rwanda designated since 2 October 2000, apparel benefits terminated from 31 July 2018	Product eligibility, AGOA rules of origin and US food rules

Importing food and processing inputs

Rwanda FDA's food import guidelines require an importer first to register with Rwanda FDA and then to obtain an **import permit** for each consignment, valid for three months and not transferable. Only prepackaged food registered by Rwanda FDA may be imported, while bulk food and raw materials must meet Rwanda FDA's specifications, with pre-shipment samples where required; products with a shelf life of nine months or more must have at least six months left at the port of entry, and shorter-life products 80% of their shelf life. Under the 2021 tariff the permit costs 0.5% of the FOB value for food, 0.2% for raw materials and packaging materials for regulated products and for animal feed, and 2% for food supplements; the 2019 guidelines state 1%, so the current rate should be confirmed. Imports of machinery for regulated products by holders of an investment certificate are free of the permit fee. Imported plants and plant products must meet the Authority's phytosanitary import measures, and every consignment must be accompanied by a phytosanitary certificate from the national plant protection organisation of the country of origin (Article 66 of Law N° 041/2026). Customs duty, VAT and the 5% import withholding tax are explained in [Customs and EAC trade](#), and seed and agrochemical imports in [Seeds, fertilisers, pesticides and plant health](#).

WORKED EXAMPLE

A fruit-juice plant sourcing from two cooperatives

A Rwandan company owned by a Dutch food group builds a juice and dried-fruit plant in Bugesera District. It registers four products (two passion-fruit juices, a pineapple nectar and dried pineapple), each in three pack sizes, sources fruit from two cooperatives with about 900 members, imports packaging worth RWF 120,000,000 FOB a year and makes 50 export shipments to the EAC and the EU. It does not have SME status. Fees are taken from Rwanda FDA's 2021 tariff and all figures are illustrative.

Premises licence	Food and beverage processing facility: RWF 200,000, renewed annually at RWF 200,000 from year two.
GMP inspection	Local food GMP inspection: RWF 200,000 a year.
Product registration	Four products in the fruit category at RWF 75,000 = RWF 300,000; eight further pack sizes as variants at 5%, RWF 3,750 each = RWF 30,000; valid five years.
Import permits	$0.2\% \times \text{RWF } 120,000,000$ for packaging = RWF 240,000 a year.
Export certificates	50 Rwanda FDA health certificates or export permits $\times$ RWF 25,000 = RWF 1,250,000; phytosanitary certificates for any fresh fruit exported, at fees awaiting a Ministerial Order.
Year-one Rwanda FDA total	$\text{RWF } 200,000 + \text{RWF } 200,000 + \text{RWF } 330,000 + \text{RWF } 240,000 + \text{RWF } 1,250,000 = \text{RWF } 2,220,000$, before RSB certification, testing and environmental costs.
Sourcing terms	Written supply agreements with each cooperative in Rwandan francs, a price formula at a premium over the district market price, input advances of RWF 30,000,000 recovered by deduction from deliveries, grading and rejection rules, and a mediation step before any claim; no pledge of members' shares, which Article 64 of Law n° 057/2024 forbids.

Exports are zero-rated for VAT, so input VAT on packaging and machinery used for exports is recoverable; the domestic VAT treatment of each product should be checked against the VAT law.

If the group bought an existing licensed plant instead, the change of ownership would be notified to Rwanda FDA as a minor variation within five working days.

Checklist for an agro-processor

Points to have in place before the first product is sold or exported, in addition to company, tax, land and employment formalities.

☐ **Classification of products**

Which products are processed (Rwanda FDA) and which unprocessed (RICA), and which crops fall under NAEB.

☐ **Rwanda FDA approvals**

Site and plan approvals before building, premises licence, GMP inspection and a registration for every product and variant.

☐ **Responsible personnel**

A qualified responsible technician and a production or quality control manager, with replacements planned.

☐ **Labels and claims**

Labels in English, Kinyarwanda or French with all mandatory particulars and allergens; advertising vetted.

☐ **Standards**

Compulsory standards for each product identified with RSB; S-Mark or HACCP certification started early.

☐ **Supply contracts**

Written outgrower or cooperative agreements in Rwandan francs, with reasonable agreed damages, input recovery and dispute steps.

☐ **Cooperative due diligence**

Definitive registration, registered activities, General Assembly approvals and tender committee procedure.

☐ **Export file**

NAEB registration where relevant, approved premises for phytosanitary inspection, Rwanda FDA export permits and certificates of origin.

☐ **Competition**

No coordination of farm-gate prices with other buyers; no resale price maintenance with distributors; merger notification for acquisitions.

☐ Calendar

Licence renewals one month before expiry, five-year product renewals and five-working-day change notifications.

Questions investors ask about agro-processing and agrifood exports

What licences does a food-processing factory need in Rwanda?

Rwanda FDA approves the site and architectural plans before construction, licenses the premises after inspection, carries out a GMP inspection before products are released and registers each product. The premises licence lasts 12 months and is renewed at least one month before expiry; product registrations last five years. RSB certification and an environmental clearance may also be needed.

How long does Rwanda FDA product registration last and what does it cost?

Five years under Rwanda FDA's 2021 tariff regulation. Domestic fees depend on the category, for example RWF 75,000 for fruit products and non-alcoholic beverages and RWF 100,000 for milk, tea and coffee products; foreign products pay in US dollars. Variants pay 5% of the main fee, renewal 50%, and EAC-made foods carrying a regulator's mark are exempt from the fee.

Is there a contract farming law in Rwanda?

No specific statute or Ministerial Order on contract farming was found at 16 October 2026. Outgrower agreements are governed by Law N° 45/2011 governing contracts, with sector rules such as NAEB's commodity instructions and the cooperatives Law n° 057/2024. The 2018 National Agriculture Policy called for a legal framework, and the 2026 agriculture law did not create one.

Can a buyer take security over a cooperative's shares or members' shares?

No. Under Article 64 of Law n° 057/2024 a member's share in a cooperative cannot be given as security or seized and is non-negotiable, though it may be transferred with General Assembly approval. Lenders and buyers advancing inputs rely instead on deductions from deliveries, security over the cooperative's own assets or warehouse receipts.

Do I need a phytosanitary certificate to export processed food from Rwanda?

It depends on the product and destination. Law N° 041/2026 requires a certificate for plants and plant products, which include manufactured products whose nature or processing may spread pests, and exporting them commercially without one is an offence. Processed foods also need a Rwanda FDA health certificate or export permit, at RWF 25,000 per application.

Can Rwandan food exports still enter the United States duty-free under AGOA?

AGOA was extended to 31 December 2026 by Public Law 119-75 of 3 February 2026, with retroactive effect, and to 31 December 2028 by Public Law 119-103 of 2 September 2026. Rwanda remains a designated country, but its apparel benefits were terminated from 31 July 2018. Each product's eligibility and the AGOA rules of origin should be checked.

THE 2027 HORIZON

- Ministerial Orders and regulations under Law N° 041/2026 on the format, procedure and fees for phytosanitary certificates (Articles 68(4) and 71), on approved export processing and storage premises (Article 69(2)) and on farmer categories (Article 4(2)) had not been found published at 16 October 2026; until they are, how instruments made under the repealed Law n° 16/2016 continue to apply should be confirmed with the Authority.
- Orders under Law N° 042/2026 on the processing, storage and marketing of fishery products and on certificates for their premises (Articles 60 and 61), and on licences to process or market animal feed (Article 23), are awaited.
- The Government's stated intention, reported on 15 October 2026, to tighten inspection of ingredient and nutrition declarations on food labels may lead to new Rwanda FDA rules or enforcement campaigns.
- RICA's regulations on merger thresholds and other matters under Law N° 011/2026 were still pending, so acquisitions of processors should be discussed with RICA before signing.
- AGOA runs to 31 December 2028 under Public Law 119-103, and the EU's general GSP Regulation to 31 December 2027 unless a successor regulation is adopted earlier; the LDC arrangement has no expiry date.
- Ministerial Orders under Law n° 057/2024 on categories of cooperatives (Article 5), cooperative loans (Article 101) and registration fees (Article 70) should be checked, as they affect how cooperatives borrow and contract.

Terms you will meet in the documents

English	Kinyarwanda	French	Meaning
Processed food	—	<i>Aliment transformé</i>	Food processed or transformed from its original state, regulated by Rwanda FDA; unprocessed produce falls under RICA.
Premises licence	—	<i>Licence d'exploitation</i>	Rwanda FDA's 12-month authorisation to operate a food manufacturing, storage or sale facility.
Product registration	—	<i>Enregistrement du produit</i>	Rwanda FDA's marketing authorisation for a food product, valid for five years.

English	Kinyarwanda	French	Meaning
Standardization Mark (S-Mark)	—	<i>Marque de normalisation</i>	RSB's product certification mark, granted for a five-year cycle with surveillance.
Phytosanitary certificate	<i>Icyemezo cy'ubuziranenge bw'ibimera</i>	<i>Certificat phytosanitaire</i>	Certificate that a consignment of plants or plant products meets the destination's plant health requirements.
Contract farming	—	<i>Agriculture contractuelle</i>	Production by farmers under a prior agreement with a buyer on quantity, quality, price and often inputs.
Side-selling	—	<i>Vente parallèle</i>	Sale by a contracted farmer of produce committed to one buyer to another buyer.
Primary cooperative	<i>Koperative y'ibanze</i>	<i>Coopérative primaire</i>	A first-tier cooperative of at least ten members under Law n° 057/2024.
Warehouse receipt	—	<i>Récépissé d'entrepôt</i>	A licensed operator's document evidencing stored commodities, usable as loan collateral.
Commodity exchange	<i>Isoko ry'ibicuruzwa by'ibanze</i>	<i>Bourse des produits de base</i>	A CMA-licensed market for spot, forward and derivative commodity contracts under Law N° 28/2017.

FOREIGN V RWANDAN INVESTOR

Food safety, standards and phytosanitary rules apply to the product and the premises, not to the owner's nationality: a foreign-owned and a Rwandan-owned processor need the same Rwanda FDA licences, registrations and certificates, and pay the same domestic fees. The differences arise elsewhere. Products manufactured abroad pay registration fees in US dollars, foreign factories may face GMP inspection fees from USD 3,000 for East African sites to USD 7,000 for the Americas unless a mutual recognition agreement applies, and food made in EAC countries with a regulator's mark is exempt from the registration fee, which favours EAC producers. Investors from EAC and COMESA states are outside the Investment Code's definition of a foreign investor ([FAQ 3](#)).

A foreign group sourcing from smallholders contracts in Rwandan francs under Rwandan contract law, takes farmland through a lease rather than freehold ([Agricultural land, irrigation and water](#)), and should expect disputes with cooperatives to pass first through RCA under Article 145 of Law n° 057/2024, with court filings in Kinyarwanda. Export preferences depend on the origin of the goods, not of the investor, so a foreign-owned Rwandan exporter benefits from EAC, AfCFTA, EBA and AGOA access on the same terms as a Rwandan one.

WATCH OUT FOR

- Starting construction before Rwanda FDA approves the site and plans: Articles 9 and 10 of CBD/TRG/028 make approval a precondition of the premises licence.
- Treating the premises licence as permission to sell: every product and variant needs its own registration first.
- Exporting plant products without a phytosanitary certificate, or adding uncovered items to a certified consignment: a criminal offence under Article 103 of Law N° 041/2026.
- Penalty-style damages or one-sided standard terms in outgrower contracts, which Articles 146 and 73 of Law N° 45/2011 allow a court to cut down.
- Taking a pledge of cooperative shares as security, which Article 64 of Law n° 057/2024 prohibits.
- Agreeing farm-gate prices or sourcing zones with competing buyers outside a regulatory scheme, a possible cartel under Law N° 011/2026.
- Citing the repealed plant health law in contracts and export documents instead of Law N° 041/2026.
- Letting the 12-month Rwanda FDA licence lapse: the premises must close until a new one is issued.

OFFICIAL SOURCES

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- FAO FAOLEX: Rwanda FDA Regulations related to regulatory service tariff/fees and fines (CBD/TRG/004 Rev_2, 31 March 2021) — <https://faolex.fao.org/docs/pdf/rwa210593.pdf>
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- EUR-Lex: Regulation (EU) 2023/2663 extending the GSP Regulation (EU) No 978/2012 to 31 December 2027 — <https://eur-lex.europa.eu/eli/reg/2023/2663/oj>