REPUBLIC OF RWANDA



RWANDA MINES, PETROLEUM AND GAS BOARD (RMB)

NEW PROCUDURES FOR GEMSTONE VALUATION

1. Introduction

The procedure for grading and valuation of gemstones at RMB has been changed to correct irregularities perceived during checks at the airport and to treat users in the same way and in a professional manner.

The new procedure requires the packages to be sealed after checking and valuation so that no tampering can be done to the gemstones.

2. Valuation of gemstones weighing less than 1,000kg.

- The gemstone exporter applies for the Mineral Exportation Certificate online. The exporter must fill properly the online form as requested.
- The exporter must come to RMB with all his/her gemstone materials, not just representative samples.
- The gemstones are weighed accurately at RMB in the presence of the exporter and RMB staff other than the gemmologist who does the valuation.
- A sample of each package is brought to the gemmologist for valuation.
 The checking and valuation of the gemstones is done in the absence of the exporter. This is to avoid influence and dispute.
- The 6% tax is calculated and the exporter is notified of the amount he must pay.
- After the gemstones are checked and valued, the sample is returned and
 the package is sealed. This is to avoid tampering of the packages between
 the time the gemstones leave the RMB office and the time when they
 arrive at the airport. Only the police can re-open the packages at the
 airport.
- The exporter uploads the bank slip for the payment of the 6% tax onto the MCIS system.



- The Mineral Exportation Certificate is issued to the exporter at RMB when all the requested documents are complete, uploaded onto the MCIS System and approved.
- The time required for processing the certificate is two (02) working days.

3. Valuation of gemstones weighing more than 1,000kg.

- The gemstone exporter applies for the Mineral Exportation Certificate online. The exporter must fill properly the online form as requested.
- If the gemstones weigh more than 1,000Kg, the exporter must also notify RMB and a time will be arranged for the checking and grading at the exporter's premise.
- Exporter must have a weighing scale or beam balance
- The packages are weighed and sealed after the checking and picking sample.
- The valuation is done at RMB office.
- The 6% tax is calculated and the exporter is notified of the amount he/she must pay.
- The exporter uploads the bank slip for the payment of the 6% tax onto the MCIS system.
- The Mineral Exportation Certificate is issued to the exporter when all the requested documents are complete, uploaded onto the MCIS System and approved.
- The time required for processing the certificate is two (02) working days.

4. Packaging.

RMB shall be responsible to seal the packages. The packaging will be done to make the sealing easy. The gemstone samples should be put in plastic buckets, plastic drums or bags. The following is the demonstration on how to prepare them for sealing.

Buckets and plastic drums:

Client must drill a hole of approximately 1cm in diameter trough the bucket or drum and the lid for the sealing rope to go through (Figures 01 and 02).

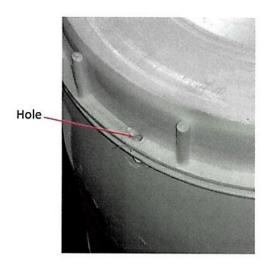


Figure 01: Hole made through the drum and its lid.

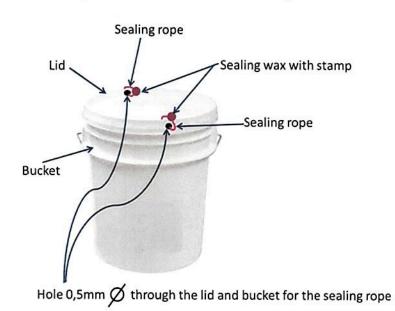


Figure 02: Plastic bucket with a hole for the sealing.

Bag

Client doesn't have to make the bag to full (Figure 03).



Figure 03: A half-full gemstone bag.

5. Industrial gemstones exportation

For the export of Industrial gemstones like amethyst in bulk, the valuation must be carried out so that stones of low, medium and high grades are separated to be valued separately. The gemstones must be weighed accurately.

For this reason, the exporter must notify RMB (<u>info@rmb.gov.rw</u>) at least 5 days in advance about the location of the mine or the place of packaging and the time so that the RMB team can arrange a trip to the site in order to be present during the loading of the gemstones into the container.

- The exporter applies for the Mineral Exportation Certificate online.
- · The gemstones are checked and graded onsite.
- After the gemstones are checked, the container is sealed.
- The valuation is done at RMB office in Kigali.
- The 6% tax is calculated and the exporter is notified of the amount he must pay.
- The exporter uploads the bank slip for the payment of the 6% tax onto the MCIS system.
- The Mineral Exportation Certificate is issued to the exporter at RMB after the requested documents are complete, and uploaded onto the MCIS system and approved.
- The time required for processing the certificate is two (02) working days.

6. Re-opening of the packages

For security and safety reasons, the packages may need to be checked at the Exit Port and only the Police Officers or Custom Officials at the Exit Port can re-open them.

7. Verification at the Exit port/Airport

At the Exit Post, the packages can be checked by the Police Officers and/or Custom Officials for:

- Weight
- Sealing reference number
- Documents such as certificate of origin, Mineral Exportation Certificate, tax declaration...etc.

8. List of gemstones that are commonly exported from Rwanda

The following is a list of gemstones that are commonly exported from Rwanda:

Amethyst

Chiastolite

Tourmaline

Rock crystal

Smoky quartz

Beryl aquamarine

Pink quartz

Scapolite

Sapphire

Ruby

Spinel

Pink sapphire

Garnet

Kyanite

Apatite

Opal

Citrine

Fluorite

Topaz

Berlinite

Carnelian

Agate

Zircon

Epidote

Chalcopyrite

Pyrite

Purpurite

Jasper

Prasiolite

Staurolite

Lepidolite

any other, specify

Francis Gatare

CEO & Cabinet Member