



Republic of Rwanda
**Ministry of Agriculture
and Animal Resources**

Kigali 17/09/2026

Ref 258/PS/2026

**Commissioner for Customs Services
Rwanda Revenue Authority
KIGALI**

Dear Commissioner,

**Re: Recommendation for customs clearance of agricultural equipment imported by
Upgrow Rwanda Ltd, Commercial Invoice TG04-7520**

The Ministry of Agriculture and Animal Resources here confirms that Upgrow Rwanda Ltd operates an aeroponics vertical farming pilot at Bumbogo sector, Gasabo District under a Memorandum of Understanding in support of the Fifth Strategic Plan for Agriculture Transformation (PSTA 5).

In this regard, we recommend that the consignment described in Commercial Invoice TG04-7520 consisting exclusively of agricultural inputs and equipment for the said pilot farm: aeroponics growing structures and accessories, irrigation and fertigation equipment, water-soluble fertilizer, seedling trays; be accorded the tax obligations applicable to agricultural inputs and equipment, namely:

- Exemption from import duty under the East African Community Customs Management Act, 2004 (Fifth Schedule) and;
- Exemption from value added tax under Law No 009/2025 of 27/05/2025 amending Law No 049/2023 of 05/09/2023 establishing value added tax, Article 1, paragraph 1, item (m), by reference to the approved list of agricultural and livestock items transmitted under MINECOFIN letter No 709/10/2025-26/MIN of 10 November 2025.

The importer has submitted a line-by-line cross-reference matching each invoice line to the approved list. The goods are solely for agricultural production and not for resale or diversion to any non-agricultural use.

Thank you for RRA's continued collaboration and support in facilitating the successful implementation of this initiative.

Sincerely,

**Dr. Olivier KAMANA
Permanent Secretary**



Cc:

- Hon. Minister of Agriculture and Animal Resources
- Hon. Minister of State/MINAGRI
- Commissioner General/ Rwanda Revenue Authority
- Upgrow Rwanda Ltd



**TOWER
GARDEN**
BY JUICE PLUS+

COMMERCIAL INVOICE

DATE OF EXPORTATION 9/15/2026		EXPORT REFERENCE: AGRO251029	
SHIPPER/EXPORTER: TOWER GARDEN LLC 5445 E RAINES ST. SUITE 1 MEMPHIS, TN 38115 USA-901-850-2928 shipping@towerfarms.com		INVOICE NUMBER: TG04-7520	
COUNTRY OF ORIGIN OF THE GOODS		CONSIGNEE:	
ALL GOODS ARE OF U.S. ORIGIN UNLESS OTHERWISE SPECIFIED IN THE LINE BELOW		UPGROW RWANDA 6 KG 420 ST KIGALI, RWANDA	
ULTIMATE DESTINATION RWANDA		CONTACT: upgrowrwanda@gmail.com +250787322908	
INCOTERMS: CIF Dar es Salaam, Tanzania		PALLETS	
		DIMENSIONS WEIGHT	
		1 51x46x72 626	
		2 48x40x81 305	
		TOTAL 931	

	Marks & Numbers	Description of Goods	HS Code	QTY	Unit Value (USD)	Total Value (USD)
1	CG1325EU	Aeroponic Tower Garden Grow System, 13 pots EU	8436800060	7	\$635.00	\$4,445.00
2	CG926EU	Aeroponic Tower Garden Grow System, 17 high density pots EU	8436800060	3	\$610.00	\$1,830.00
3	CGCLIP	Clips, case	3926902500	1	\$99.00	\$99.00
4	CG240	TG float assembly	3917210000	12	\$6.00	\$72.00
5	CGSUPTA	TG 1/4" supply tube assembly	3917210000	12	\$0.85	\$10.20
6	CG210	TG 16mm drain valve assembly	3917210000	12	\$6.00	\$72.00
7	CG1PFT	1" I.D. white poly tubing, ft	3917210000	65	\$0.75	\$48.75
8	CGGRODRY	Aeroponic Power-Gro, Dry 4 Bucket Set	2834105000	1	\$360.00	\$360.00
9	CG1300	Manifold, 1 Barb	3917210000	1	\$195.00	\$195.00
10	CGDOSE2PK	Aero Doser II	8413500090	1	\$1,300.00	\$1,300.00
11	CGRWFLCS	Black reusable seedling trays, Case of 25	3926901000	1	\$30.00	\$30.00
12	CG40SPCS	Spacer Trays, case	3926901000	1	\$110.00	\$110.00
13	CG910	Stock Solution Container Set	3917210000	1	\$165.00	\$165.00
14	CG500	Gravity Tank, 65 gallon	3917210000	1	\$500.00	\$500.00
15	GT060	Rockwool Growing Media, case-COO-CANADA	6806100090	1	\$220.00	\$220.00
16	CG793BEU	Hydroponic Pump, 3.0 commercial EU plug-COO-ITALY	8413702004	1	\$60.00	\$60.00
17	CG793B35EU	Hydroponic Pump, 3.5 commercial EU plug-COO-ITALY	8413702004	1	\$65.00	\$65.00
18	GT009	Net Pots, case	3926902500	1	\$65.00	\$65.00
19	GT0016	Support Cage	3926902500	2	\$95.00	\$190.00
20	CG920	Watering Wand	8481805090	1	\$45.00	\$45.00
					TOTAL	\$9,881.95



**TOWER
GARDEN**
BY JUICE PLUS+

PACKING LIST

DATE OF EXPORTATION 9/15/2026		EXPORT REFERENCE : INVOICE NUMBER : AGRO251029 TG04-7520	
SHIPPER/EXPORTER: TOWER GARDEN LLC 5445 E RAINES ST. MEMPHIS, TN 38115 USA-901-850-2928 shipping@towergarden.com		CONSIGNEE: UPGROW RWANDA 6 KG 420 ST KIGALI, RWANDA CONTACT: upgrowrwanda@gmail.com +250787322908	
COUNTRY OF ORIGIN OF THE GOODS ALL GOODS ARE OF U.S. ORIGIN UNLESS OTHERWISE SPECIFIED IN THE LINE BELOW		PALLETS DIMENSIONS WEIGHT 1 51x46x72 626 2 48x40x81 305 	

Line-by-line matrix

#	Part no.	Description on invoice	HS (Sch. B)	Qty	Value USD	List Item	Wording on approved list	List page	Also see	Match
1	CG1325EU	Aeroponic Tower Garden Grow System, 13 pots EU	8436800060	7	\$4,445.00	2540	Hydroponic structure and accessories	p.61	2531	Direct
2	CG926EU	Aeroponic Tower Garden Grow System, 17 high density pots EU	8436800060	3	\$1,830.00	2540	Hydroponic structure and accessories	p.61	2531	Direct
3	CGCLIP	Clips, case	3926902500	1	\$99.00	2540	Hydroponic structure and accessories	p.61	1201	Accessory
4	CG240	TG float assembly	3917210000	12	\$72.00	2540	Hydroponic structure and accessories	p.61	1200, 1201	Accessory
5	CGSUPTA	TG 1/4" supply tube assembly	3917210000	12	\$10.20	1208	Tubing for drip irrigation	p.28	1198, 2540	Direct
6	CG210	TG 16mm drain valve assembly	3917210000	12	\$72.00	1201	Valves, Fittings, Repair Parts and Accessories	p.27	2540	Direct
7	CG1PFT	1" I.D. white poly tubing, ft	3917210000	65	\$48.75	1198	Polyethylene (PE) for irrigation Laterals and Fittings	p.27	1208	Direct
8	CGGRODRY	Aeroponic Power-Gro, Dry 4 Bucket Set	2834105000	1	\$360.00	1102	Micro-nutrients fertilizers	p.25	1108, 1122, 1121	Category
9	CG1300	Manifold, 1 Barb	3917210000	1	\$195.00	1201	Valves, Fittings, Repair Parts and Accessories	p.27	1200, 2540	Direct
10	CGDOSE2PK	Aero Doser II	8413500090	1	\$1,300.00	1190	Fertigation equipment, Fittings, Spare parts and Accessories	p.27	1191, 1205	Direct
11	CGRWFLCS	Black reusable seedling trays, Case of 25	3926901000	1	\$30.00	1064	Seedling Trays	p.24	—	Exact
12	CG40SPCS	Spacer Trays, case	3926901000	1	\$110.00	1064	Seedling Trays	p.24	2540	Direct
13	CG910	Stock Solution Container Set	3917210000	1	\$165.00	1190	Fertigation equipment, Fittings, Spare parts and Accessories	p.27	1211, 2540	Accessory
14	CG500	Gravity Tank, 65 gallon	3917210000	1	\$500.00	1211	Water tanks for storage, water harvesting & in drip irrigation systems	p.28	2540	Direct
15	GT060	Rockwool Growing Media, case	6806100090	1	\$220.00	2551	Coco peat	p.61	1072, 2540	Equivalent
16	CG793BEU	Hydroponic Pump, 3.0 commercial EU plug	8413702004	1	\$60.00	1205	Irrigation Pumps and accessories and spare parts	p.27	2540	Direct
17	CG793B35EU	Hydroponic Pump, 3.5 commercial EU plug	8413702004	1	\$65.00	1205	Irrigation Pumps and accessories and spare parts	p.27	2540	Direct
18	GT009	Net Pots, case	3926902500	1	\$65.00	2540	Hydroponic structure and accessories	p.61	353, 591	Accessory
19	GT0016	Support Cage	3926902500	2	\$190.00	2540	Hydroponic structure and accessories	p.61	144	Accessory
20	CG920	Watering Wand	8481805090	1	\$45.00	2491	Spray pumps, watering cans accessories and spare parts	p.60	2602	Direct
Total Invoice value					\$9,881.95	100% of value covered by listed items				

HS codes shown are the exporter's US Schedule B codes as printed on the commercial invoice; RRA classification under the EAC Common External Tariff may differ. The exemption is granted by reference to the approved item list, not by tariff line, so classification does not change the outcome above. "List page" is the printed page number at the foot of each page of the approved list.

Reading the matrix in 30 seconds

- Lines 1-2 (USD 6,275, 64% of value) are the towers themselves: item 2540 Hydroponic structure and accessories, page 61.
- Lines 3-7, 9, 13-14, 16-19 (USD 1,541.95) are the irrigation/fertigation loop and tower accessories: items 1190-1211 (irrigation section, pages 27-28) and 2540.
- Line 8 (USD 360) is the mineral nutrient: section 3.4 Other Compound of fertilizers, page 25.
- Lines 10-12, 15, 20 (USD 1,705) are the doser, seedling trays, growing medium and watering wand: items 1190, 1064, 2551, 2491.