IBISABWA KU BIFUZA ICYEMEZO CY'UBUDAKEMWA MU MISORO (QUITUS FISCAL) UMWAKA WA 2026

I. KU BASHORAMARI BAFITE ICYEMEZO CY'ISHORAMARI

Igihe bamaze mu bucuruzi: Icyangombwa cy'uko umushoramari yakoze ubucuruzi nibura mu gihe cy'umwaka umwe (1) ntigisabwa abafite Icyemezo cy'Ishoramari kitararangiza igihe.

Kubahiriza amategeko y'imisoro: Abashoramari bamaze umwaka umwe (1) cyangwa urenga biyandikishije mu Urwego rw'Iterambere mu Rwanda (RDB), bagomba kugaragaza ko bamenyekanishije ndetse bakishyura neza kandi ku gihe, imisoro yose biyandikishijeho.

Iyubahirizwa ry'amategeko y'imisoro rigenzurwa mu buryo bukurikira:

- **Umusoro ku nyungu z'amasosiyete (CIT) / Umusoro ku musaruro w'umuntu ku giti cye (PIT):** Isuzuma rizakorwa ku gihe kiri hagati y'umwaka umwe (1) n'itatu (3), bitewe n'igihe usora amaze yiyandikishije.
- **Ubundi bwoko bw'imisoro:** Isuzuma rizakorwa ku gihe kiri hagati y'umwaka umwe (1) n'ibiri (2), bitewe n'igihe usora amaze yiyandikishije.
- **Ibindi bisabwa:** Ibindi bisabwa byose bijyanye no kubahiriza amategeko y'imisoro bireba abasora, bishobora gukurikizwa ku bashoramari hakurikijwe ibivugwa kuva mu ngingo ya 3 kugeza mu ya 7, mu mutwe wa II.

Icyitonderwa – Imenyekanishagihombo

Abashoramari bemerewe kumenyekanisha igihombo nyakuri giturutse ku kiguzi gifitanye isano n'ishoramari, ari uko gishyize mu gaciro, gifitanye isano itaziguye n'igikorwa cy'ishoramari cyemejwe, kandi gishyigikiwe n'ibimenyetso byuzuye kandi bishobora kugenzurwa, birimo ariko bitagarukira kuri ibi bikurikira:

- Ikiguzi cy'ibyagurishijwe bigaragazwa n'inyemezabuguzi za EBM n'inyandiko za Gasutamo;
- Ikiguzi cy'imirimo n'ishoramari bigaragazwa n'impapuro z'imisoro, ibitabo by'ibaruramari, n'izindi nyandiko z'imari zifatika.

Ibihombo byagaragajwe neza kandi bihuye n'ibikorwa by'ishoramari ryemejwe ni byo byonyine byitabwaho mu gusuzuma iyubahirizwa ry'amategeko y'imisoro.

Umwaka wa mbere wo kwiyandikisha

Ku bashoramari bari mu mwaka wa mbere wo kwiyandikisha:

- Ibijyanye n'amateka yo kubahiriza amategeko y'imisoro ntibikurikizwa;
- Gukoresha Quitus Fiscal mu gusohora ibicuruzwa muri Gasutamo, harimo no gusonerwa umusoro ufatirwa wa 5% (withholding tax), bigenerwa gusa ibicuruzwa n'ibikoresho bifitanye isano itaziguye n'igikorwa cy'ishoramari cyemejwe, nk'uko bigaragara mu Icyemezo cy'Ishoramari.

Gukoresha nabi Quitus Fiscal bigaragagaye mu gusohora ibicuruzwa muri Gasutamo cyangwa mu kugenzura inyandiko, biba impamvu ikomeye ishobora gutuma uyamburwa ako kanya.

Urugaga rw'Abikorera (PSF): Abashoramari b'abanyamahanga bafite Icyemezo cy'Ishoramari cyemewe ntibasabwa kugaragaza icyemezo cy'uko ari abanyamuryango ba PSF.

II. IBISABWA KU BANDI BASORA

Abasora badafite Icyemezo cy'Ishoramari bagomba kuba bujuje ibikurikira byose:

- **Ibikorwa by'ubucuruzi no kumenyekanisha imisoro:** Usaba agomba kuba yarakoze ubucuruzi nibura umwaka umwe (1) wuzuye, agakora imenyekanishamisoro neza kandi akishyura ku gihe imisoro yose yiyandikishijeho.
- Usaba ntagomba kuba ataramenyekanishije cyangwa yaratinze kumenyekanisha imisoro mu bihe bikurikira:

  a) **CIT/PIT:** mu myaka ibiri (2) ishize;
  b) **Ubundi bwoko bw'imisoro:** mu myaka ibiri (2) ishize.

Kumenyekanisha umusoro ku nyungu

Usaba agomba kuba yarakoze imenyekanishamusoro (CIT cyangwa PIT), rifite igicuruzo kiri hejuru ya zeru (0), kandi ntabe yaramenyekanishije igihombo muri icyo gihe.

Kubahiriza ikoreshwa rya EBM

Usaba agomba kuba akoresha neza Electronic Billing Machine (EBM), kandi agomba kuba:

- Akoresha verisiyo ya vuba ya EBM yemejwe na RRA;
- Adafite inyemezabuguzi zibura muri sisiteme ya EBM;
- Atari ku rutonde rw'abahanwe kubera kudakoresha neza EBM;

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- Ububiko bw'ibicuruzwa bye buhura neza n'ibyagurishijwe, kandi akirinda ko hagira ikintu kigurishwa kidatangiwe inyemezabuguzi ya EBM;
- Adahagarika inyemezabuguzi ya EBM yamaze kumenyekanishwa n'umukiriya mu gusaba gusubizwa umusoro ku nyongeragaciro ku byaranguwe (VAT input), cyangwa ngo ntakurikize amabwiriza yagenwe mu guhagarika inyemezabuguzi;
- Atararengeje ikosa rimwe (1) rijyanye no gukoresha nabi EBM.

Kwishyura imisoro hifashishijwe ikoranabuhanga: Imisoro yose igomba kuba yarishyuwe hifashishijwe uburyo bw'ikoranabuhanga bwemejwe na RRA.

Imyenda y'imisoro: Usaba agomba kuba adafite ikirarane cy'imisoro ya Gasutamo cyangwa iy'imbere mu gihugu, keretse iyo myenda ikubiye mu masezerano yo kuyishyura mu byiciro byemejwe, kandi akaba yubahiriza neza ayo masezerano.

Byongeye, usaba agomba kuba yarishyuye byibura 5% by'umusoro fatizo ugize umwenda, hakurikijwe amabwiriza ya RRA ahabwa abafite imyenda y'imisoro.

Kunanirwa kubahiriza ayo masezerano yo kwishyura mu byiciro bituma usora ataba mu bahabwa Quitus Fiscal cyangwa akayamburwa.

Kuba asanzwe yubahiriza amategeko y'imisoro: Usaba agomba kuba atarigeze afatirwa muri magendu, ibikorwa bikomeye byo gukwepa cyangwa kunyereza imisoro. By'umwihariko, abinjiza ibicuruzwa mu gihugu bagomba kuba batarashyizwe mu cyiciro cy'abafite ibyago byinshi (high-risk importers) n'ubuyobozi bwa Gasutamo mu gihe cy'imyaka ibiri (2) ishize, ikurikirana, hashingiwe ku isesengura ry'ingaruka n'ihuzamakuru rya Gasutamo.

Ubucuruzi bufitanye isano: Usaba agomba kuba adafite cyangwa agenzura ikindi kigo cyiyandikishije, kitubahiriza amategeko y'imisoro.

Urugaga rw'Abikorera (PSF): Usaba agomba kugaragaza icyemezo cy'uko ari umunyamuryango ukora neza w'Urugaga rw'Abikorera (PSF).

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