RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

MENYA IBY'IBANZE MU MISORO YISHYURWA MU RWANDA

UGUSHYINGO, 2025

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Icyitonderwa:

1. Inyandiko zikubiye muri izi nyigisho ntizisimbura itegeko kuberako zikozwe mu buryo bworoshya imvugo no korohereza abasoma izi nyigisho.
2. Ukeneye inyito zo mu itegeko n'ibisobanuro birambuye wasoma amategeko ari ku rupapuro rwa gatatu rw'iyi nyandiko aboneka kuri. https://www.rra.gov.rw/en/laws-policies-and-rulings

1. INTANGIRIRO

Mu rwego rwo gukomeza kuzamura imyumvire y'abasora, Ikigo cy'Imisoro n'Amahoro cyabateguriye izi nyigisho zikubiyemo amakuru y'ingenzi ku misoro n'amahoro yakirwa n'icyo kigo ndetse n'imisoro yeguriwe Inzego z'ibanze, kugirango zifashe abasora cyane cyane abatangiye ubucuruzi cyangwa indi mirimo ibyara inyungu kumenya amategeko y'imisoro n'amahoro no kubafasha kubahiriza inshingano zabo.

Inyigisho zikubiye muri iyi nyandiko zakuwe mu mategeko akurikira:

1. Itegeko N°027/2022 ryo kuwa 20/10/2022 rishyiraho imisoro ku musaruro;
2. Itegeko nº 051/2023 ryo ku wa 05/09/2023 rihindura Itegeko nº 027/2022 ryo ku wa 20/10/2022 rishyiraho imisoro ku musaruro;
3. Itegeko nº 014/2025 ryo ku wa 27/05/2025 rihindura Itegeko nº 027/2022 ryo ku wa 20/10/2022 rishyiraho imisoro ku musaruro;
4. Itegeko nº 049/2023 ryo ku wa 05/09/2023 rishyiraho umusoro ku nyongeragaciro;
5. Itegeko nº 009/2025 ryo ku wa 27/05/2025 rihindura Itegeko nº 049/2023 ryo ku wa 05/09/2023 rishyiraho umusoro ku nyongeragaciro;
6. Itegeko nº 011/2025 ryo ku wa 27/05/2025 rishyiraho umusoro ku byaguzwe;
7. Itegeko nº 013/2025 ryo ku wa 27/05/2025 rishyiraho amahoro yishyurwa kuri lisansi, kuri mazutu no ku binyabiziga agenewe gusana imihanda;
8. Itegeko nº 015/2025 ryo ku wa 27/05/2025 rishyiraho umusoro w'ubukerarugendo ku icumbi;
9. Itegeko nº 048/2023 ryo ku wa 05/09/2023 rigena inkomoko y'imari n'umutungo by'inzego z'imitegekere y'Igihugu zegerejwe abaturage
10. Iteka rya minisitiri nº 002/25/10/tc ryo ku wa 16/04/2025 ryerekeye ishimwe rishingiye ku musoro ku nyongeragaciro.
11. Itegeko n° 020/2023 ryo ku wa 31/03/2023 rigena uburyo bw'isoresha
12. Itegeko nº 056/2024 ryo kuwa 26/06/2024 rishyiraho umusoro ku mabuye y' agaciro.

2. IBISOBANURO BY'UMUSORO N'AMAHORO

- Umusoro ni amafaranga Leta isaba umuturage ku mutungo we igamije kurangiza inshingano zayo, hashingiwe ku itegeko, hakurikijwe ubushobozi bwa buri wese nta ngurane y'ako kanya uwishyuye umusoro ahabwa. Urugero: umusoro ku musaruro,umusoro kunyongeragaciro(VAT),umusoro kubihembo by'abakozi,...)
- Amahoro ni amafaranga Leta yaka umuturage, akaba ashyirwaho n'itegeko/ amabwiriza y'urwego rubifitiye ububasha, atandukanira ku bikorwa umuntu akora, kandi umuntu wishyuye amahoro hari ingurane y'ako kanya igaragarira uwayatanze. Urugero: amahoro ya parikingi,amahoro y'ibyapa, amahoro y'iminara n'ibindi ..

3. UBURENGANZIRA N'INSHINGANO BY'USORA

3.1 Uburenganzira bw'usora

Usora afite uburenganzira bwo:

- Kwibarira umusoro hakurikije ibisabwa n'amategeko ashyiraho imisoro;
- Gusaba kongererwa igihe cy'imenyekanisha;
- Kwisobanura ku mushinga w'inyandiko ikosora no kugaragaza mu nyandiko igitekerezo ku birebana n'umushinga w'inyandiko ikosora mu gihe cy'iminsi itanu (5) usora akimara gushyikirizwa uwo mushinga;
- Gusaba ubwumvikane nyuma yo kutishimira icyemezo usora yafatiwe n'umuyobozi w'ikigo cy'imisoro n'amahoro;
- Kuregera urukiko mu gihe kitarenze iminsi mirongo itatu (30) uhereye ku itariki ubwumvikane bwananiraniye igihe usora atanyuzwe n'icyemezo cya Komiseri Mukuru cyamufatiwe;
- Usora utishimiye imigendekere y'itangazwa rya cyamunara ashobora kuregera urukiko rubifitiye ububasha mu gihe cy'itangazwa rya cyamunara;
- Guhagararirwa n'umuntu wabigize umwuga mu mishyikirano yose usora agirana n'Ubuyobozi bw'imisoro.

3.2 Inshingano z'usora

3.2.1 Kwiyandikisha mu misoro

Umuntu wese utangiye igikorwa cy'ubucuruzi cyangwa ibikorwa bishobora gusoreshwa agomba kwiyandikisha mu kigo cy'iterambere (RDB) hifashishijwe ikoranabuhanga mu gihe kitarenze iminsi 7 kuva atangiye igikorwa cyo gucuruza cyangwa atangiye sosiyete;

- Iyo Usora amaze kwiyandikisha ahabwa nomero iranga usora ariyo «TIN».
- TIN zitari izo ubucuruzi ku bikorwa bishobora gusoreshwa zitangwa n'ubuyobozi bw'imisoro (RRA) urugero: TIN y'ikinyabiziga
- Iyo uhawe "registre de commerce/certificate of registration" iriho TIN, uba ubaye usora, kandi ukaba wanditswe ku musoro k'umusaruro (umusoro ku nyungu).

3.2.2 Kumenyekanisha umusoro

- Iyo uhawe "registre de commerce" iba iriho TIN, uba ubaye usora, usabwa gukora imenyekanisha nk'uko amategeko y'imisoro abiteganya;
- Umwaka w'umusoro ubarwa nk'umwaka usanzwe, uhera mu kwezi kwa mbere (1), kugeza mu kwezi kwa cumi na kabiri(12)
- Igihe wafashe TIN, ugomba kugeza imenyekanishamusoro wifashishije ikoranabuhanga cyangwa ukegera ubuyobozi bw'Imisoro bukwegereye bitarenze taliki 31 Werurwe z'umwaka ukurikiye uwo wiyandikishirijemo;
- Ibi bikurinda ibihano biteganywa n'amategeko ashyiraho imisoro
- Inshingano zo gukoresha uburyo bw'ikoranabuhanga mu gutanga inyemezabuguzi : Abakora ibikorwa bibyara inyungu bagomba gukoresha ikoranabuhanga ryemewe n'ubuyobozi bw'imisoro (EBM)

3.2.3 Iyo wiyandikishije ugahabwa TIN usabwa iki?

Abiyandikishije ku musoro ku musaruro, basabwa kwishyura umusoro ku musaruro kandi barimo ibyiciro bibiri (2) aribyo:

- Umusoro ku musaruro w'abikorera ku giti cyabo;
- Umusoro ku musaruro w'amasosiyete

4. UMUSORO K'UMUSARURO

4.1 Umusoro ku musaruro w'umuntu ku giti cye

Ni umusoro utangwa rimwe mu mwaka ukaba uvanwa ku musaruro wabonywe n'umuntu ku giti cye ku musaruro ufite inkomoko mu Rwanda no mu bikorwa bisoreshwa akorera mu mahanga.

Iyo umaze kwishyura umusoro w'umwaka wose ukurikizaho avansi itangwa buri gihembwe.

a. Umusoro ku musaruro ku bikorwa by'ubucuruzi bito

Abakora ibikorwa by'ubucuruzi bito n'imirimo y'ubucuruzi ibyara amafaranga y'ibyacurujwe angana cyangwa ari munsi ya 12,000,000 Rwf kuri buri gihe cy'umusoro, bitewe n'amafaranga y'ibyacurujwe mu mwaka, bishyura umusoro ukomatanyije mu buryo bukurikira:

Ibyacurujwe mu mwaka (Frw)		Umusoro Ukomatanyije (Frw)	
Kuva	kugeza	Umwaka	Igihembwe
2.000.000	4.000.000	60. 000	Umusoro ushingira kubyacurujwe mu gihembwe
4.000.001	7.000.000	120. 000	Umusoro ushingira kubyacurujwe mu gihembwe
7.000.001	10.000.000	210. 000	Umusoro ushingira kubyacurujwe mu gihembwe
10.000.001	12.000.000	300. 000	Umusoro ushingira kubyacurujwe mu gihembwe

Uko umusoro w'igihembwe ubarwa:

Kugirango hamenyekane umusoro w'igihembwe, bafata Umusoro w'umwaka wabanje bakagabanya igicuruzo cy'umwaka wabanje bagakuba n'igicuruzo cyabonetse mu gihembwe kigiye kwishyurirwa.

b. Abasora baciriritse (umusoro ucishirije/ regime forfetaire/ lumpsum regime)

Abasora bari muri iki cyiciro ni abafite ibikorwa by'ubucuruzi bifite igipimo cy'ibyacurujwe kiri hagati ya 12,000,001 Frw kugeza kuri 20,000,000 Frw ku mwaka basora umusoro ucishirije wa 3% w'igicuruzo cyose babonye mu gihe cy'umwaka.

Icyitonderwa: Abari muri iki cyiciro itegeko ribaha uburenganzira bwo guhitamo uburyo bwo gusora hashingiwe ku nyungu nyakuri bakora ibaruramari ryoroheje cyangwa ibaruramari risesuye . Iyo bahisemo ubu buryo babara umusoro hagendewe ku bipimo bigaragara mu imbonerahamwe ikurikira ku bari mu cyiciro cy'abakora ibaruramari.

c. Umusoro ku nyungu nyakuri ku musaruro w'umuntu kugitike/ regime réel/ real regime

Ubarwa nyuma yo gukora ibaruramari rigaragaza inyungu nyakuri, izo nyungu zikabarwaho umusoro ku buryo bukurikira:

Inyungu itangirwa umusoro		Igipimo
Kuva	**Kugera**	
0 Frw	720,000Frw	0 %
720,001 Frw	1,200,000Frw	10 %
1,200,001 Frw	2,400,000Frw	20 %
2,400,000 Frw	Kuzamura	30 %

Abasora bafite igipimo cy'ibyacurujwe kiri hejuru ya miliyoni makumyabiri (20,000,000 Rwf) ndetse n'abakora imyuga yigenga ni itegeko gukora ibaruramari risesuye, bagasora umusoro ku nyungu nyakuri (régime reel/ Real Regime).

4.2 Umusoro ku musaruro w'amasosiyete

- Igipimo cy'umusoro ku musaruro w'amasosiyete ubarwa ku ijanisha rya 28% ku nyungu nyakuri.
- Icyakora isosiyete yiyandikishije bwa mbere ku isoko ry'imari n'imigabane ryo mu Rwanda yishyura:

- ✓ 20% iyo iyo sosiyete igurisha kuri rubanda nibura 40% by'imigabane yayo;
- ✓ 25% iyo iyo sosiyete igurisha kuri rubanda nibura 30% by'imigabane yayo.

4.3 Umusoro ku nyungu nyakuri kubikorwa by'ubucuruzi buciriritse hakoreshejwe ibaruramari ryoroheje (Simplified Accounting)

Usora ukora ibikorwa by'ubucuruzi biciriritse ufite igicuruzo ku mwaka kiri hagati ya miliyoni12 na miliyoni 20 z'amafaranga y'u Rwanda ashobora guhitamo gutanga umusoro ku nyungu nyakuri ikomoka ku mirimo y'ibikorwa by'ubucuruzi, hakurikijwe uburyo bw'ibaruramari ryoroheje bugenwa n'Iteka rya Minisitiri. Uko guhitamo gushobora guhinduka nyuma y'imyaka itatu(3) https://www.rra.gov.rw/fileadmin/user_upload/ibaruramali_ryorohejwe.pdfhttps://www.rra.gov.rw/fileadmin/user_upload/ibaruramali_ryorohejwe.pdf

4.4 Umusoro kuri serivisi z'ikoranabuhanga

- Isosiyete y'ubucuruzi itanga serivisi z'ikoranabuhanga mu Rwanda bigaragara mu buryo bufatika mu Gihugu yishyura umusoro wa 1,5% by'amafaranga yose yinjiza ava mu Rwanda mu gihe cy'umusoro .
- Iteka rya Minisitiri rigena serivisi z'ikoranabuhanga zisoreshwa, icyo kugaragara mu buryo bufatika mu Gihugu bivuga, uburyo bwo kwiyandikisha, ubwo kumenyekanisha umusoro, ubwo kuwishyura n'ibindi byashingirwaho mu gusoresha serivisi z'ikoranabuhanga

5. KUMENYEKANISHA UMUSORO KU NYUNGU NO KWISHYURA MU BIHEMBWE

- Umusoro ku nyungu umunyekanishwa ukanishyurwa bitarenze taliki ya 31 Werurwe z'umwaka ukurikira umwaka w'ibikorwa,
- hababo gutanga avansi buri gihembwe bitarenze; 30 Kamena, 30 Nzeri, 31 Ukuboza muri uwo mwaka wakoreyemo imenyekanishamusoro ku nyungu.
- Umusoro wishyurwa mu bihembwe ushingira ku byacurujwe mu gihembwe, hakurikijwe uko wabazwe mu imenyekanishamusoro ry'igihe cy'umusoro rishize. Ayo mafaranga yishyurwa mbere, abarwa hakuwemo umusoro ufatirwa ukani-shyurwa muri icyo gihembwe

Uko babara ibihembwe

Ibihembwe bigizwe n'amezi akurikira:

- Igihembwe cya mbere: 01 Mutarama kugeza tariki ya 31 Werurwe
- Igihembwe cya kabiri: 01Mata kugeza 30 Kamena
- Igihembwe cya Gatatu: 01 Nyakanga kugeza30Nzeri
- Igihembwe cya Kane: 01 Ukwakira kugeza 31Ukuboza

6. UMUSORO UFATIRWA

6.1 Ku bicuruzwa biva hanze no ku masoko ya Leta

- Ku bicuruzwa bitumizwa mu mahanga ungana na 5%. Usonerwa ku bantu bahawe icyemezo cy'ubunyangamugayo mu misoro (Quitus fiscal)
- Ku masoko ya Leta ungana na 3%. Na wo usonerwa ku bantu bafite icyemezo cy'ubunyangamugayo (Quitus fiscal); Uyu musoro wishyurwa mu gihe cy'iminsi cumi n'itanu (15)ikurikira ukwezi uwo musoro wafatiriwemo.

6.2 Umusoro ufatirwa ku mushahara/PAYE/TPR

Umusoro ufatirwa ku mushahara/PAYE/TPR, ubarwa ku mushahara fatizo (salaire de base/Basic salary) wongeyeho ibindi byose bigenerwa umukozi (indamnités), ku buryo bukurikira:

Umusoro usoreshwa ku kwezi		Igipimo cy'umusoro
Kuva	Kugera	
0 Frw	60,000Frw	0 %
60,001 Frw	100,000Frw	10 %
100,001 Frw	200,000Frw	20 %
200,001 Frw	Kuzamura	30 %

Nyakabyizi ni nde?

- Umukozi cyangwa umunyakazi ukora imirimo itagomba ubuhanga bwihariye, udakora iminsi 30 ikomatanyije mu gihe cy'amezi 12
- Umusaruro wa nyakabyizi utangwaho umusoro ku gipimo cyihariye cya cumi na gatanu ku ijana (15%). Nyakabyizi nawe asonerwa ibihumbi mirongo itandatu (60,000 Frw).

Umukoresha w'ibanze:

- umukoresha wishyura umukozi umusaruro ku mwaka ukomoka ku kazi gahoraho cyangwa ku masezerano y'igihe kirekire kurusha atangwa n'abandi bakoresha;
- Umukoresha utari umukoresha w'ibanze afatira umusoro ku musaruro ukomoka ku murimo ku gipimo cya mirongo itatu ku ijana (30%).
- Wishyurwa bitarenze italiki ya 15 ikurikira ukwezi wahembeye, ku bawishyura buri kwezi;
- Bitarenze tariki ya 15 zikurikira igihembwe ku bawishyura mu gihembwe (abafite igicuruzo kiri munsi ya 200,000,000 Frw ku mwaka) kandi babihisemo.

6.3 Umusoro ufatirwa ku gaciro kiyongereye "Capital gain tax"

- Igipimo cy'umusoro ku gaciro kiyongereye ni 10% by'agaciro kiyongereye
- Umusoro ku gaciro kiyongereye ukomoka ku igurishwa cyangwa ku itangwa ry'imigabane, iry'impushya, iry'inyandiko z'umwenda, iry'amasezerano yo kugura cyangwa kugurisha umutungo, iry'ingwate, n'iry'imitungo isa na byo.
- Isosiyete y'ubucuruzi, umunyamigabane cyangwa umuguzi bimenyekanisha bikanishyura umusoro ku gaciro kiyongereye mu gihe kitarenze iminsi 15 ikurikira ukwezi igurishwa cyangwa itangwa byabereyemo.

6.4 Indi misoro ifatirwa:

- **Umusoro ufatirwa ku gihembo cyatsindiwe mu bikorwa by'imikino y'amahirwe :** Isosiyete y'ubucuruzi ikora ibikorwa by'imikino y'amahirwe ifatira umusoro wa 25% ku kinyuranyo hagati y'igihembo umukinnyi yatsindiye n'amafaranga yashoye;
- Umusoro ufatirwa ku mafaranga agenerwa ugize Inama y'Ubuyobozi n'undi ugize urwego rukora nkayo ucibwa ku gipimo cya 30%;
- Umusoro ufatirwa wa 15% ukurwa ku bwishyu bukozwe n'abantu batuye mu Rwanda harimo n'abantu basonewe, iyo ubwo bwishyu bukorewe umuntu utanditswe mu Buyobozi bw'imisoro bwo mu Rwanda ukatwa kandi kumuntu wanditswe ariko akaba atarakoze imenyekanisha ry'umusoro ku musaruro

7. UMUSORO KU NYONGERAGACIRO (TVA)

- Umusoro wa TVA ni umusoro wakwa ku bintu n'imirimo ibikorerwa mu Rwanda ndetse n'ibitumizwa mu mahanga;
- Utangwa ubariwe ku ijanisha rya 0% cyangwa 18%
- Wiyongera ku giciro kirihwa n'umuguzi w'ikintu cyangwa wa serivisi. Uwo musoro wishyurwa n'umuguzi wa nyuma.

Ni nde wiyandikisha muri kumusoro kunyongeragaciro(TVA)?

- Umuntu wese uretse abacuruza ibisonewe byose ugejeje ku gicuruzo kingana n'amafaranga y'u Rwanda miliyoni eshanu (5,000,000 Frw) mu gihembwe cyangwa miliyoni makumyabiri (20,000,000 Frw) mu mwaka agomba kwiyandikisha TVA mu Buyobozi bw'Imisoro mu gihe kitarenze iminsi irindwi (7) akimara kubona ko yageze kuri cyo gicuruzo.
- Umuntu wese kandi ashobora gusaba kwiyandikisha kubushake kandi akubahiriza amategeko agenga umusoro ku nyongeragaciro.

Kumenyekanisha TVA/VAT

- TVA imenyekanishwa bitarenze taliki ya 15 z'ukwezi gukurikira uko TVA yakiriwemo, cyangwa mu gihembwe ku basora bafite igicuruzo rusange kiri munsi ya 200,000,000Frw ku mwaka..

Icyitonderwa : Umucuruzi wiyandikishije ku musoro ku nyongeragaciro agomba gukora imenyekanisha niyo yaba ataratangira ubucuruzi bwe cyangwa nta bikorwa yakoze.

8. UMUSORO W'UBUKERARUGENDO KU ICUMBI

- **Icumbi** bivuga serivisi yo gutanga icyumba, ahantu ho kuryama cyangwa ho kuruhukira;
- Igipimo cy'umusoro w'ubukerarugendo ku icumbi ni 3% by'amafaranga yishyuwe cyangwa azishyurwa ku icumbi hatabariwemo umusoro ku nyongeragaciro;
- Inshingano z'ikigo gitanga icumbi ku bijyanye n'umusoro w'ubukerarugendo ku icumbi ni izi zikurikira : kwiyandikisha ku musoro w'ubukerarugendo ku icumbi, kwishyuza umusoro w'ubukerarugendo ku icumbi, gushyikiriza Ubuyobozi bw'Imisoro umusoro w'ubukerarugendo ku icumbi;
- Umusoro w'ubukerarugendo ku icumbi utangira kubarwa ku munsi ubwishyu bw'icumbi bwakiriweho;
- Ikigo gitanga icumbi kimenyekanisha umusoro w'ubukerarugendo ku icumbi nyuma y'ukwezi gusanzwe;
- Ikigo gitanga icumbi cyishyura umusoro w'ubukerarugendo ku icumbi cyamenyekanishije mu minsi 15 ikurikira buri kwezi kwakorewe imenyekanisha

9. UMUSORO KU MABUYE Y'AGACIRO

9.1 Ubwoko bw'amabuye y'agaciro asoreshwa mu Rwanda:

Numero	Ubwoko	Ubusobanuro
1	amabengeza	Amabuye y'agaciro akoreshwa mu mirimbo;
2	amabuye adakunze kuboneka ku isi	amabuye y'agaciro yifashishwa mu gukora ibikoresho by'ikoranabuhanga rihanitse, arimo zirconium, uranium, thorium na monazite,
3	amabuye y'agaciro atanga ingufu	amabuye y'agaciro agizwe n'ibintu bishobora gucuruzwa, mu buryo bw'ibanze hagaragaramo lithium, cobalt, manganese na graphite
4	amabuye yo mu itsinda rya platine	amabuye y'ingenzi kandi y'agaciro arimo ruthenium, rhodium, palladium, osmium, iridium na platine

5	amabuye y'agaciro yo mu rwego rw'ibanze	amabuye y'agaciro ahinduka igihe ahuye n'umwuka cyangwa ashyizwe ahantu hari ububobere, arimo copper, lead, zinc, nickel, aluminium, tin, iron, tungsten, molybdenum, tantalum, cobalt, bismuth, titanium, manganese, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, na thallium;

9.2 Ibipimo by'umusoro

a. Umusoro w'ikirombe

Ubwoko bw'amabuye	Igipimo cy'umusoro
Icyiciro cy'amabuye y'agaciro yo mu rwego rw'ibanze	3% by'agaciro nyakuri
Icyiciro cy'amabengeza;	2% by'agaciro mbumbe
Icyiciro cy'amabuye yo mu itsinda rya platine	2% by'agaciro nyakuri
Icyiciro cy'amabuye adakunze kuboneka ku isi	2% by'agaciro nyakuri
Icyiciro cy'amabuye y'agaciro atanga ingufu;	3% by'agaciro nyakuri
Icyiciro cya zahabu	0,5% by'agaciro nyakuri

Usora amenyekanisha kandi akishyura umusoro w'ikirombe yafatiriye mu gihe kitarenze iminsi 15 ikurikira ukwezi umusoro wafatiriwemo

b. Umusoro ku byoherezwa mu mahanga

Amabuye y'agaciro yoherezwa mu mahanga mu miterere yayo y'umwimerere acibwa umusoro ku byoherezwa mu mahanga mu buryo bukurikira:

Ubwoko bw'amabuye	Igipimo cy'umusoro
Icyiciro cy'amabuye y'agaciro yo mu rwego rw'ibanze	2% by'agaciro nyakuri
Icyiciro cy'amabengeza;	3% by'agaciro mbumbe
Icyiciro cy'amabuye yo mu itsinda rya platine	2% by'agaciro nyakuri
Icyiciro cy'amabuye adakunze kuboneka ku isi	1% by'agaciro nyakuri
Icyiciro cy'amabuye y'agaciro atanga ingufu;	2% by'agaciro nyakuri
Icyiciro cya zahabu	0,5% by'agaciro nyakuri

- Umusoro ku mabuye y'agaciro ubarwa uhereye ku munsi amabuye y'agaciro yohererejweho mu mahanga cyangwa umunsi yaguzwe n'uruganda rwo mu

Gihugu

- Usora amenyekanisha kandi akishyura umusoro ku byoherezwa mu mahanga mbere yo kohereza mu mahanga amabuye y'agaciro.

c. Isonerwa ry'umusoro ku mabuye y'agaciro

(1) Amabuye y'agaciro y'icyitegererezo yoherezwa mu mahanga ku mpamvu z'igeragezwa, isesengura no ku bundi bugenzuzi, asonerwa umusoro ku mabuye y'agaciro. Amabwiriza y'urwego rubifitiye ububasha agena ingano y'amabuye y'agaciro y'icyitegererezo asonerwa umusoro ku mabuye y'agaciro.

(2) Amabuye y'agaciro yatunganyijwe mu ruganda n'amabuye y'agaciro yavuye mu mahanga agomba koherezwa mu mahanga, uretse zahabu, asonerwa umusoro ku mabuye y'agaciro mu gihe cyo koherezwa mu mahanga.

10. AMAHORO KU BINYABIZIGA AGENEWE GUSANA IMIHANDA

- Amahoro yishyurwa ku kinyabiziga yashyizweho ku bwoko bw'ibinyabiziga ku buryo bukurikira:

Ubwoko bw'ikinyabiziga	Ingano y'amahoro mu (FRW)
Ivatiri	50,000
Jeep	50,000
Ikamyoneti	100,000
Microbus	100,000
Minibisi	100,000
Bisi	100,000
Ikamyo	120,000
Rukururana nto	120,000
Rukururana nini	150,000

- Amahoro amenyekanishwa kandi akishyurwa ku Buyobozi bw'Imisoro bitarenze ku wa 31 Ukuboza ya buri mwaka.
- **Ibinyabiziga bikurukira bisonewe amahoro:**

(a) ibinyabiziga bya Leta y'u Rwanda

(b) ibinyabiziga by' ambasade n'iby'abahagarariye ibihugu byabo mu Rwanda

(c) ibinyabiziga by'imiryango mpuzamahanga ifitanye amasezerano na Repubulika y'u Rwanda

11. UMUSORO KU BYAGUZWE

Umusoro ku byaguzwe ucibwa ku gicuruzwa cyatumijwe mu mahanga, igikorerwa mu Rwanda na serivisi itangirwa mu Rwanda

11.1 Igihe cyo gusoresha umusoro ku byaguzwe

- Umusoro ucibwa ku gicuruzwa cyangwa serivisi iyo:
  - (a) igicuruzwa kivanywe mu ruganda, ku birebana n'igicuruzwa gikorerwa mu Rwanda
  - (b) igicuruzwa kigeze mu bugenzuzi bwa Gasutamo, ku gicuruzwa cyatumijwe mu mahanga;
  - (c) cyangwa serivisi itanzwe.
- Igihe cy'umusoro ni ukwezi gusanzwe
- Usora amenyekanisha kandi akishyura umusoro mu gihe kitarenze iminsi itanu ikurikira ukwezi
- Umusoro ku gicuruzwa cyatumijwe mu mahanga wishyurirwa rimwe n'amahoro ya gasutamo

11.2 Ibicuruzwa na serivisi bisoreshwa n'ibipimo by'umusoro

Umusoro ku byaguzwe ucibwa ku bicuruzwa na serivisi bikurikira :

Ibicuruzwa	Ibipimo
Umutobe uva mu mbuto, imboga cyangwa ibindi bimera wakozwe mu bikoresho fatizo byo mu Gihugu, habariwemo amazi, bingana nibura na 30% by'uburemere bw'ibiwugize	10%
Undi mutobe uva mu mbuto, imboga cyangwa ibindi bimera	39%
Limonades, soda n'imitobe itari iy'umwimerere	39%

Siro zifite impumuro cyangwa zifite amabara n'ibindi bitegurirwa kunyobwa bifungujwe amazi, bimeze nk'ifu cyangwa imbuto	39%
Byeri yenzwe mu bikoresho fatizo byo mu Gihugu, hatabariwemo amazi, bingana nibura na 70% by'uburemere bw'ibiyigize	40%
Izindi byeri	65%
Divayi yenzwe mu bikoresho fatizo byo mu gihugu, hatabariwemo amazi, bingana nibura na 70% by'uburemere bw'ibiyigize	40%
Izindi divayi	70% by'agaciro ka litiro katarenze FRW 40.000
Ibyotsi, likeri na wisiki byenzwe mu bikoresho fatizo byo mu Gihugu, hatabariwemo amazi, bingana nibura na 70% by'uburemere bw'ibibigize	60%
Ibindi byotsi, likeri na wisiki	70% by'agaciro ka litiro katarenze FRW 150.000
Ibindi binyobwa bisembuye	65%
Ibindi binyobwa birimo inzoga bikozwe mu bikoresho fatizo byo mu Gihugu.	30%
Isegereti	36% by'igicuruzo cy'ipaki y'amasegereti 20 hongeweho FRW230 kuri buri paki habariwemo umusoro.
Ikigoma n'ibisa na cyo bigizwe n'itabi cyangwa ibisimbura itabi	160%
Isegereti koranabuhanga	FRW 30.000 kuri buri segereti

Agacupa karimo amazi yifashishwa mu isegereti koranabuhanga	FRW 24.400 kuri buri gacupa
Lisansi (itari iy'indege)	FRW 183/ilitiro
Mazutu	FRW 150/ilitiro
Amavuta yo mu byuma	37%
Imodoka zifite moteri z' ubushobozi buri munsi ya 1500 cc cyangwa ikinyabiziga kigendeshwa na moteri mberabyombi kitarengeje imyaka itatu kivuye mu ruganda	5%
Imodoka zifite moteri z'ubushobozi buri hagati ya 1500 na 2500 cc cyangwa ikinyabiziga kigendeshwa na moteri mberabyombi kirengeje imyaka itatu ariko kitarengeje imyaka umunani kivuye mu ruganda	10%
Imodoka zifite moteri zifite ubushobozi buri hejuru ya 2500 cc cyangwa ikinyabiziga kigendeshwa na moteri mberabyombi kirengeje imyaka umunani kivuye mu ruganda	15%
Bombo na shikareti	FRW 322/kg
Shokora	FRW 1.930/kg
Ibikoresho byifashishwa mu kwisiga, kwitera no kongera ubwiza	15%
Itumanaho rya telefoni	12% mu mwaka wa mbere nyuma y'uko iri tegeko ritangira gukurikizwa
	14% kuva ku mwaka wa kabiri nyuma y'uko iri tegeko ritangira gukurikizwa
	15% kuva ku mwaka wa gatatu nyuma y'uko iri tegeko ritangira gukurikizwa

Amafaranga cyangwa umufuragiro ucibwa ku ihererekanya ry'amafaranga	15%

11.3 Ibintu bisonewe umusoro ku byaguzwe

- ibintu bigenewe imiryango y'abagiraneza
- imodoka ziteranyirizwa mu Rwanda
- imodoka imwe bwite y'uwari umudipolomate uvuye mu rwego ruhagarariye u Rwanda mu mahanga;
- ımodoka imwe y'Umunyarwanda uvuye mu gihugu cy'amahanga wujuje ibisabwa n'itegeko rigenga imicungire ya za Gasutamo zo muri EAC
- imodoka zo mu bwoko bwa minibisi na bisi bishobora gutwara abantu batari munsi ya 14; ikamyo n'ikamyoneti zifite single cabin zakorewe gutwara ibintu; imodoka zifite ibyuma bikonjesha; imodoka zikoreshwa mu bukerarugendo, imbangukiragutabara n'imodoka zigenewe abafite ubumuga;
- ibicuruzwa byakorewe gusa gucuruzwa hanze y'Igihugu;
- ibicuruzwa bigurishijwe ku mahahiro adacibwa imisoro no ku bandi bantu bihariye bagenwa n'amategeko abigenga.

11.4 Amakosa, ibyaha n'ibihano ku kudakoresha neza amatembure

Umuntu ukorera mu Rwanda cyangwa utumiza mu mahanga igicuruzwa gisoreshwa

- utuzuza igitabo cyandikwamo amatembure y'umusoro, utabika amakuru cyangwa izindi nyandiko bifitanye isano n'ayo matembure;
- udatanga raporoku mikoreshereze y'amatembure y'umusoro mu gihe cyagenwe

aba akoze ikosa. Ahanishwa ihazabu yo mu rwego rw'ubutegetsi itari munsi ya FRW 1.000.000 ariko itarenze FRW 2.000.000.

Umuntu ku giti cye ukorera mu Rwanda cyangwa utumiza mu mahanga ibicuruzwa bisoreshwa:

- udashyira amatembure y'umusoro ku gicuruzwa;
- ushyira amatembure y'umusoro ku gicuruzwa gisoreshwa ku buryo bunyuranyije n'ibiteganywa n'itegeko;

- wongera ikindi kintu ku matembure y'umusoro cyangwa uyonona;
- ushyikiriza Ubuyobozi bw'Imisoro icyegeranyo cy'imikoreshereze y'amatembure y'umusoro kitari cyo cyangwa kituzuye;
- ukoresha amatembure y'umusoro ku gicuruzwa atagenewe; cyangwa ucuruza igicuruzwa gisoreshwa kidafite amatembure y'umusoro;

aba akoze icyaha. Iyo abihamijwe n'urukiko, ahanishwa igifungo kitari munsi y'amezi 6 ariko kitarenze umwaka 1 n'ihazabu itari munsi ya FRW 1.000.000 ariko itarenze FRW 2.000.000 cyangwa kimwe muri ibyo bihano.

Iyo icyaha kivugwa muri iyi ngingo gikozwe n'utari umuntu ku giti cye, ahanishwa ihazabu itari munsi ya FRW 5.000.000 ariko itarenze FRW 10.000.000.

Iyo icyaha cyongeye gukorwa mu gihe kitarenze imyaka ibiri ihazabu yikuba inshuro ebyiri.

12. IMISORO N'AMAHORO BYAKIRWA N'INZEGO Z'IMITEGEKERE Y'IGIHUGU ZEGEREJWE ABATURAGE

Imisoro yishyurwa inzego z'imitegekere y'Igihugu zegerejwe abaturage ni:

(a) umusoro ku mutungo utimukanwa;

(b) umusoro w'ipatanti;

(c) umusoro ku nyungu z'ubukode

(d) umusoro kumutungo utimukanwa wagusishijwe.

12.1 Umusoro ku mutungo utimukanwa

Umusoro ku mutungo utimukanwa ucibwa hashingiwe kuri ibi bikurikira:

- agaciro ku isoko k'inyubako n'ikibanza cyayo;
- Ubuso bw'ubutaka bwagenewe kubakwaho ariko butubatsweho;
- ubuso bw'ubutaka butagenewe kubakwaho;
- ubuso bw'ikibanza kiriho inyubako isonewe umusoro ku mutungo utimukanwa;

Igipimo cy'umusoro ku mutungo utimukanwa kibarwa kuburyo bukurikira :

- Hagati ya zeru n'amafaranga y'u Rwanda 80 kuri metero kare y'ubuso bw'ubutaka;
- 0,5% by'agaciro ku isoko k'inyubako n'ak'ikibanza byagenewe guturwamo;
- 0,3% by'agaciro ku isoko k'inyubako n'ak'ikibanza byagenewe ubucuruzi;
- 0,1% by'agaciro ku isoko k'inyubako n'ak'ikibanza byagenewe inganda, inyubako n'ikibanza by'ibikorwa by'ubucuruzi bito n'ibiciriritse

Icyakora ibi byibandwaho by'umwihariko :

- ikibanza n'inzu yo guturamo y'amagorofa atatu bisoreshwa ku gipimo cya 0,25% by'agaciro kabyo ku isoko;
- ıkibanza n'inzu yo guturamo irengeje amagorofa atatu bisoreshwa ku gipimo cya 0,1% by'agaciro kabyo ku isoko;
- mu kugena agaciro gasoreshwa k'inzu y'ubucuruzi cyangwa uruganda, imashini n'ibindi byuma bifunzwe ku nyubako ntibibarwa.

Umusoro ku mutungo utimukanwa ugurishijwe:

- igipimo cya 2% gikoreshwa ku gaciro k'igurisha ry'umutungo utimukanwa wagenewe ubucuruzi iyo ugurishije ari usora wanditswe ku musoro ku nyungu;
- igipimo cya 2,5% gikoreshwa ku gaciro k'igurisha ry'umutungo utimukanwa ugurishijwe n'umuntu utanditswe ku musoro ku nyungu;
- umusoro ku mutungo utimukanwa ugurishijwe ucibwa ku gaciro k'igurisha ry'umutungo utimukanwa havuyemo amafaranga y'u Rwanda 5.000.000 adasoreshwa.

Imenyekanisha n'iyishyurwa ry'umusoro ku mutungo utimukanwa rikorwa n'usora bitarenze itariki ya 31 Ukuboza k'umwaka uhwanye n'igihe cy'isoresha.

12.2 Umusoro w'ipatanti

- Umusoro w'ipatanti utangwa n'umuntu wese utangije igikorwa cy'ubucuruzi mu Karere.
- igihe cy'umusoro w'ipatanti gitangira ku itariki ya mbere Mutarama kikarangira ku itariki ya 31 Ukuboza

- Usora wese ageza imenyekanishamusoro w'ipatanti ku rwego rusoresha bitarenze itariki ya 31 Mutarama y'umwaka uhwanye n'igihe cy'isoresha
- Iyo ibikorwa by'ubucuruzi bisoreshwa bitangiye nyuma y'ukwezi kwa Mutarama, usora atanga umusoro w'ipatanti ungana n'amezi y'umwaka asigaye kugira ngo umwaka urangire, habariwemo n'ukwezi ibikorwa byatangiyemo
- Ku basora bakora ibikorwa by'ubucuruzi bidahoraho cyangwa by'ingarukagihe, umusoro w'ipatanti utangwa ku mwaka wose kabone n'iyo ibikorwa by'ubucuruzi bisoreshwa byaba bidakorwa mu mwaka wose.
- Amafaranga yose yacurujwe ashingirwaho mu kubara umusoro w'ipatanti ni umubare w'ibyacurujwe mu mwaka uheruka;
- Usora ugitangira igikorwa cy'ubucuruzi amenyekanisha kandi akishyura umusoro w'ipatanti ashingiye ku mubare w'igishoro atangije ubucuruzi bwe ugereranyijwe n'imibare y'ibyacurujwe igaragara mu mbonerahamwe igenenwa n'itegeko.
- Umusoro w'ipatanti ubarwa hashingiwe ku mbonerahamwe ikurikira:

Amafaranga yose yacurujwe umwaka wanjirije uwishyurirwa		**Umusoro ugomba gutangwa**	
Kuva	**Kugeza**	**Ku mwaka**	**Ku gihembwe**
50.000.000.000	kuzamura	2.000.000	500.000
25.000.000.000	50.000.000.000	1.500.000	375.000
1.000.000.000	25.000.000.000	1.000.000	250.000
200.000.000	1.000.000.000	500.000	125.000
20.000.000	200.000.000	280.000	70.000
12.000.000	20.000.000	160.000	40.000
7.000.000	12.000.000	120.000	30.000
2.000.000	7.000.000	100.000	25.000

Ibindi bikorwa bibyara inyungu

Ibikorwa	Ku mwaka	Ku gihembwe
Ibikorwa bibyara inyungu byo mu mu mujyi bitanditse ku musoro kumusaruro	60.000	15.000
Ibikorwa byo mu cyaro bitanditse ku musoro ku musaruro	30.000	7.500

Gutwara abantu mu modoka y'umuntu ku giti cye	40.000	10.000
Gutwara abantu cyangwa ibintu mu bwato	20.000	5.000
Gutwara abantu cyangwa ibintu na Moto	8.000	2.000

- Umusoro w'ipatanti wabazwe n'usora ubwe ushyikirizwa urwego rusoresha bitarenze ku itariki ya 31 Mutarama y'umwaka w'isoresha;
- Usora ashobora kwishyura umusoro w'ipatanti ku bihembwe,
- **Umusoro w'Ipatanti usonewe :**
  - ✓ Inzego za Leta zidakora ibikorwa by'ubucuruzi;
  - ✓ Ibikorwa by'ubucuruzi bito n'ibiciriritse mu myaka ibiri (2) ya mbere ikurikira ishingwa ryabyo.

12.3 Umusoro ku nyungu z'ubukode

- Umusoro ku nyungu z'ubukode ucibwa ku nyungu umuntu ku giti cye cyangwa undi muntu wese utishyura umusoro ku nyungu z'amasosiyete abona iturutse ku bukode bw'umutungo utimukanwa uri mu Rwanda.
- Umusoro ku nyungu z'ubukode ucibwa:
  - ✓ Inyungu ikomoka ku mazu akodeshwa yose cyangwa akodeshwa igice;
  - ✓ inyungu ikomoka ku bikorwa byongerewe ku nzu bikodeshwa byose cyangwa hakodeshwa igice cyabyo;
  - ✓ Inyungu ikomoka ku bukode bw'undi mutungo utimukanwa uwo ari wo wose uri mu Rwanda
- **Uko umusoro ku nyungu z'ubukode ubarwa:**
  - ✓ Inyungu z'ubukode zisoreshwa ziboneka hamaze kuvanwa 50% ku nyungu mbumbe, bifatwa nk'amafaranga usora akoresha mu bikorwa byo gufata neza umutungo we utimukanwa ukodeshwa.
  - ✓ Iyo usora atanze ikimenyetso cy'uko yishyura inyungu ku nguzanyo yahawe na banki kugira ngo yubake cyangwa agure umutungo utimukanwa ukodeshwa, inyungu z'ubukode zisoreshwa zigaragazwa havanwa mu nyungu mbumbe 50% bifatwa nk'amafaranga akoreshwa mu gufata neza uwo mutungo, hongeweho inyungu nyakuri ku nguzanyo ya banki yishyuwe guhera igihe ubukode bwatangiriye mu gihe cy'umusoro.

- **Igipimo cy'umusoro ku nyungu z'ubukode giteye gitya:**

Ubukode busora (Frw)	Igipimo	Umusoro (Frw)
0 – 180,000	0%	0
180,001 – 1,000,000	20%	164,000
Hejuru ya 1,000,000	30%	X.30%

- Umusoro ku nyungu z'ubukode ubarwa n'usora ubwe wishyurwa urwego rusoresha bitarenze itariki 31 Mutarama y'umwaka ukurikira igihe cy'umusoro kirebwa n'umusoro wishyurwa.

12.4 Umusoro ku mutungo utimukanwa ugurishijwe

(1) Hashyizweho umusoro ku mutungo utimukanwa ugurishijwe ucibwa ku bipimo no ku buryo bikurikira:

(a) igipimo cya 2% gikoreshwa ku gaciro k'igurisha ry'umutungo utimukanwa wagenewe ubucuruzi iyo ugurishije ari usora wanditswe ku musoro ku nyungu;

(b) igipimo cya 2,5% gikoreshwa ku gaciro k'igurisha ry'umutungo utimukanwa ugurishijwe n'umuntu utanditswe ku musoro ku nyungu

12.5 Amahoro yishyurwa ku mirimo ikozwe

Amahoro yakwa kuri serivisi no ku byemezo bitangwa n'inzego z'imitegekere y'Igihugu zegerejwe abaturage arimo uburyo butatu bukurikira:

- Amahoro ku ikoreshwa ry'umutungo rusange wa Leta:
  - ✓ amahoro kuri parikingi rusange n'amahoro y'isoko
- Amahoro kuri serivisi zitangwa n'inzego z'imitegekere y'Igihugu zegerejwe abaturage harimo :
  - ✓ amahoro ku gushyingirwa ku munsi unyuranye n'uwagenwe n'Inama Njyanama y'urwego rw'imitegekere y'Igihugu rwegerejwe abaturage;
  - ✓ amahoro kuri serivisi n'ibyemezo bijyanye n'umutungo utimukanwa;
  - ✓ amahoro ku byemezo bitangwa n'urwego rw'imitegekere y'Igihugu rwegerejwe abaturage;

✓ amahoro ku ruhushya rwo kubumba no gutwika amatafari n'amategura;

✓ amahoro ku ruhushya rwo gutwika amakara

- amafaranga yakwa nk'amahoro

Amafaranga yakwa nk'amahoro ni aya akurikira:

- amafaranga ku cyapa cyamamaza;
- amafaranga kuri banderore;
- amafaranga ku kwamamaza hakoreshejwe uburyo budateganyijwe muri iri teka;
- amafaranga ku cyapa kiranga ubwato;
- amafaranga ku minara y'itumanaho;
- amafaranga ku bucuruzi bwo gutwara ibikomoka kuri kariyeri;
- amafaranga ku byasaruwe bikomoka ku mashyamba.

12.6 Inyungu n'ibihano by'ubukererwe mu kumenyekanisha no kwishyura imisoro n'amahoro byakirwa n'inzego z'imitegekere y'igihugu zegerejwe abaturage

- **Umusoro utishyuriwe igihe ubarwaho inyungu ya 1.5%.** Inyungu z'ubukerererwe zibarirwa ku kwezi, nta gukomatanya, bahereye ku munsi ukurikira uwo umusoro wagombaga kwishyurirwaho kugeza ku munsi w'ubwishyu na wo ubariwemo. Buri kwezi gutangiye gufatwa nk'ukwezi kuzuye.
- **Inyongera ingana na 10% by'umusoro ugomba gutangwa**. Icyakora, iyo nyongera ntishobora kurenga amafaranga y'u Rwanda 100.000.
- **Igihano cya 40% by'umusoro ugomba gutangwa** gihanishwa usora wese utaratangiye imenyekanisha ry'umusoro ku gihe n'uwatanze amakuru atari yo.

13. IBIHANO N'AMAHAZABU BYO KUTUBAHIRIZA INSHINGANO ZO GUTANGA UMUSORO

Imisoro irebwa nibi bihano n'amahazabu ni iyi ikurikira:

a. imisoro ku musaruro;

b. umusoro ku nyongeragaciro;

c. umusoro ku mutungo w'ibinyabiziga bifite moteri n'amato;

d. umusoro ku mabuye y'agaciro;

e. undi musoro wose ku byo uburyo bw'isoresha bwihariye bwawo butagennye cyangwa umusoro washyirwaho udafite uburyo bw'isoresha bwihariye.

a. Inyungu z'ubukererwe

Usora utishyuye umusoro mu gihe giteganywa n'amategeko, yishyura hiyongereyeho inyungu z'ubukererwe zibarwa mu buryo bukurikira:

Ijanisha	Igihe cy'ubukererwe
0.5 %	Iyo usora yarengeje igihe kitarenze amezi atandatu (6) ku gihe ntarengwa cyo kwishyura umusoro
1 %	Iyo usora yarengeje amezi atandatu (6) atishyuye umusoro ariko ntarenze amezi cumi n'abiri (12);
1.5%	Iyo usora yarengeje amezi cumi n'abiri (12) atishyuye umusoro.

Inyungu z'ubukererwe zibarwa nta gukomatanya kandi ku kwezi uhereye ku munsi ukurikira uwo musoro wagombaga kwishyurirwaho kugeza ku munsi w'ubwishyu na wo ubariwemo. Buri kwezi gutangiye gufatwa nk'ukwezi kuzuye.

b. Ihazabu yo mu rwego rw'ubutegetsi idahinduka

Usora ahanishwa ihazabu yo mu rwego rw'ubutegetsi iyo akoze kimwe muri ibi bikurikira:

- kutamenyekanisha umusoro ku gihe, uretse ku bakora ibikorwa by'ubucuruzi bito bafite ibyacurujwe ku mwaka biri munsi ya miliyoni ebyiri z'amafanga y'u Rwanda (2.000.000 Frw)
- kutamenyekanisha ku gihe umusoro ufatirwa

- kudafatira umusoro ufatirwa;
- kudatanga ibimenyetso asabwa n'Ubuyobozi bw'imisoro;
- kutorohereza ibikorwa by'igenzura ry'umusoro cyangwa kudatanga amakuru mu gihe cy'igenzura;
- kutubahiriza inshingano yo kwiyandikisha;
- kutuzuza ibitabo n'inyandiko by'ibikorwa bigenzurwa;
- kubangamira cyangwa kugerageza kubangamira imirimo n'inshingano by'Ubuyobozi bw'imisoro;
- kudatanga ibaruramari ku muntu wese ufite inshingano yo gutanga ibaruramari rye ku mpamvu z'isoresha;
- kutubahiriza ibisabwa n'amategeko yihariye agenga imisoro, iyo nta ngingo y'ayo mategeko iteganya ibihano;
- kudatanga amakuru ku gihe cyagenwe, kudatanga amakuru cyangwa gutanga amakuru atuzuye, atari ay'ukuri cyangwa ayobya nyuma yo kuyasabwa n'Ubuyobozi bw'imisoro.

Kutamenyekanisha umusoro ku gihe	
Ihazabu	**Urebwa n'ihazabu**
50,000Frw	Umuntu ku giti cye udakora imirimo y'ubucuruzi cyangwa usora ufite ibyacurujwe mu mwaka biri hejuru ya 2.000.000 Frw ariko bitarengeje 20.000.000 Frw.
300,000Frw	Iyo usora ari ikigo cya Leta cyangwa ikigo kidaharanira inyungu cyangwa iyo usora afite ibyacurujwe birengeje agaciro ka 20.000.000Frw.
500,000Frw	Iyo usora yamenyeshejwe n'Ubuyobozi bw'imisoro ko ari mu rwego rw'abasora banini.
500.000Frw	Iyo usora atatanze ibaruramari ryemejwe kandi abisabwa n'amategeko; ayatanga buri kwezi kugeza igihe atangiye ibaruramari ryemejwe.

Kudatanga amakuru ku gihe cyagenwe, cyangwa gutanga amakuru atuzuye, atari ay'ukuri cyangwa ayobya, bihanishwa ihazabu yo mu rwego rw'ubutegetsi igenwe mu buryo bukurikira:

Ihazabu	Urebwa n'ihazabu
500.000Frw	Umuntu ufite ibyacurujwe mu mwaka biri munsi cyangwa bingana na 20.000.000Frw;
2.000.000Frw	Umuntu ufite ibyacurujwe birengeje 20.000.000Frw ariko bitageze kuri 200.000.000Frw;
3.000.000Frw	Umuntu ufite ibyacurujwe mu mwaka bingana cyangwa birengeje agaciro ku 200.000.000 Frw ariko bitageze kuri 600.000.000 Frw;
5.000.000Frw	Umuntu ufite ibyacurujwe mu mwaka bingana cyangwa birengeje agaciro ka 600.000.000Frw.

Icyitonderwa:

Iyo, mu gihe cy'imyaka ibiri (2) umuntu yongeye gukora ikosa risa nk'iryo yakoze, ihazabu yo mu rwego rw'ubutegetsi isanzwe yikuba kabiri (2).

Iyo iryo kosa rikozwe bwa gatatu muri icyo gihe, ihazabu yo mu rwego rw'ubutegetsi isanzwe yikuba kane (4).

- Umuntu wunganira usora wemejwe n'Ubuyobozi bw'imisoro ubangamira imirimo y'Ubuyobozi bw'imisoro ahanishwa ihazabu yo mu rwego rw'ubutegetsi ingana n'amafaranga y'u Rwanda ibihumbi Magana abiri (200.000 Frw) y'u Rwanda.
- Umuntu wunganira usora wemejwe n'Ubuyobozi bw'imisoro ashobora kandi no guhagarikwa na Komiseri Mukuru mu gihe cy'imyaka ibiri (2) mu mirimo yo kunganira usora.

13.3 Ihazabu yo mu rwego rw'ubutegetsi yo kutamenyekanisha umusoro no kutishyura umusoro ku gihe

Usora utamenyekanisha kandi ntiyishyure umusoro mu gihe giteganywa n'amategeko, yishyura uwo musoro kandi agacibwa n'ihazabu yo mu rwego rw'ubutegetsi ku buryo bukurikira:

Ijanisha	Igihe cy'ubukererwe
20% y'umusoro wagombaga kwishyurwa	Iyo igihe ntarengwa cyo kwishyura kirenzeho iminsi itari hejuru ya (30);
40% y'umusoro wagombaga kwishyurwa	Iyo yishyuye mu gihe gitangira ku 31 kikageza ku wa 60 uhereye ku munsi ntarengwa wo kwishyura;
60% y'umusoro wagombaga kwishyurwa	Iyo arengeje ku gihe ntarengwa cyo kwishyura iminsi irenga 60.

Usora umenyekanishije umusoro mu gihe giteganywa n'amategeko ariko ntawishyure mu gihe gisabwa yishyura umusoro fatizo n'ihazabu yo mu rwego rw'ubutegetsi ku buryo bukurikira:

Ijanisha	Igihe cy'ubukererwe
5% y'umusoro fatizo wagombaga kwishyurwa	Iyo yishyuye mu gihe kitarenze iminsi 30 uhereye ku munsi ntarengwa wo kwishyura;
10% y'umusoro fatizo wagombaga kwishyurwa	Iyo yishyuye mu gihe gitangira ku munsi wa 31 kikageza ku wa 60 uhereye ku munsi ntarengwa wo kwishyura;
30% y'umusoro fatizo wagombaga kwishyurwa	Iyo yishyuye mu gihe kirenze iminsi 60 uhereye ku munsi ntarengwa wo kwishyura.

13.4 Ihazabu yo mu rwego rw'ubutegetsi yo gutubya umusoro ibarwa mu buryo bukurikira:

- **10%** by'umusoro watubijwe: iyo umusoro watubijwe ku gipimo kitari munsi 10% ariko kitarenze 20% by'umusoro fatizo,
- Ihazabu yikuba kabiri (2) iyo igipimo cyo gutubya umusoro kirenze 20 % by'umusoro fatizo wagombaga kwishyurwa

13.5 Kutubahiriza ibisabwa mu gukoresha uburyo bw'ikoranabuhanga mu gutanga inyemezabuguzi

- Umuntu utegetswe gutanga inyemezabuguzi ikozwe mu buryo bw'ikoranabuhanga bwemewe n'Ubuyobozi bw'imisoro ntayikoreshe acibwa ihazabu yo mu rwego rw'ubutegetsi y'amafaranga y'u Rwanda yikubye inshuro ebyiri (2) z'agaciro k'ibyagurishijwe;

- Umuntu utanditse ku musoro ku nyongeragaciro ukora igikorwa gisoreshwa akagabanya igiciro cyangwa umubare w'ibintu cyangwa serivisi byacurujwe akoresheje inyemezabuguzi y'ikoranabuhanga acibwa ihazabu yo mu rwego rw'ubutegetsi y'amafaranga y'u Rwanda yikubye inshuro ebyiri (2) z'agaciro k'ibyagurishijwe kagabanyijwe;
- Ibihano byikuba inshuro ebyiri (2) ku gihano iyo hongeye gukorwa iryo kosa mu gihe kitarenze imyaka ibiri (2).

13.6 Ihazabu yo mu rwego rw'ubutegetsi yihariye ijyanye n'umusoro ku nyongeragaciro

Umuntu utubahiriza amategeko arebana n'umusoro ku nyongeragaciro acibwa ihazabu yo mu rwego rw'ubutegetsi ku buryo bukurikira:

Ijanisha	Usabwa kwishyura
50% by'umusoro ku nyongeragaciro wagombaga kwishyurwa	Iyo umuntu yakoze ubucuruzi atiyandikishije kuri VAT kandi yarabisabwaga
100% by'umusoro ku nyongeragaciro waciwe	Iyo umuntu utariyandikishije ku kuri TVA atanze inyemezabuguzi igaragaza umusoro ku nyongeragaciro
100% by'umusoro ku nyongeragaciro wagombaga kwishyurwa	Iyo umuntu akoze inyemezabuguzi ikosheje agambiriye kugabanya umusoro ku nyongeragaciro wishyurwa cyangwa agamije kongera umusoro ku nyongeragaciro uvanwamo

Kudatanga inyemezabuguzi ikozwe mu buryo bw'ikoranabuhanga bikozwe n'umuntu wanditse ku musoro ku nyongeragaciro:

- Umuntu wanditse ku musoro ku nyongeraciro ugurisha ibintu cyangwa serivisi atabitangiye inyemezabuguzi ikozwe mu buryo bw'ikoranabuhanga acibwa ihazabu yo mu rwego rw'ubutegetsi y'amafaranga y'u Rwanda yikubye inshuro icumi (10) z'agaciro k'umusoro ku nyongeragaciro wanyerejwe.
- Iyo ikosa rivugwa mu gika cya mbere cy'iyi ngingo ryongeye gukorwa mu gihe kitarenze imyaka ibiri (2), uwakoze ikosa acibwa ihazabu yo mu rwego rw'ubutegetsi ingana n'inshuro makumyabiri (20) z'agaciro k'umusoro.

13.7 Kutubahiriza inshingano z'ukoresha uburyo bw'ikoranabuhanga mu gutanga inyemezabuguzi

- Frw200,000: Kutubahiriza inshingano zisabwa abakoresha uburyo bw'ikoranabuhanga mu gutanga inyemezabuguzi,
- Frw 400,000: Iyo ikosa ryongeye gukorwa mu gihe kitarenze imyaka 2.
- Kugabanya igiciro/umubare w'ibintu cg serivisi byacurujwe hakoreshejwe inyemezabuguzi y'ikoranabuhanga bihanishwa ihazabu yikubye inshuro icumi (10) z'agaciro k'umusoro ku nyongeragaciro wanyerejwe,
- Iyo iryo kosa ryongeye gukorwa mu gihe kitarenze imyaka 2 ihazabu iba inshuro makumyabiri (20) z'agaciro k'umusoro ku nyongeragaciro wanyerejwe.

13.8 Icyaha cyo kunyereza umusoro

Umuntu wese ugambiriye kutishyura umusoro ukoze kimwe mu bikorwa bikurikira:

i. gukoresha inyandiko mpimbano mu ibaruramari rye;

ii. kwigana no gukoresha inyandiko cyangwa ibikoresho byo mu buyobozi bw'imisoro byifashishwa mu gusoresha;

iii. guhisha ibicuruzwa bisoreshwa cyangwa imitungo ifitanye isano n'ubucuruzi;

iv. gukora imenyekanisha rigaragaza ko usora atacuruje;

v. guhindura izina ry'ubucuruzi bikozwe n'ukurikiranweho umusoro;

vi. kwandika ubucuruzi ku wundi muntu mu buriganya;

vii. guhisha Ubuyobozi bw'Imisoro ibitabo by'ibaruramari cyangwa kubyangiza

viii. gukoresha ibitabo by'ibaruramari by'ibihimbano;

aba akoze icyaha cyo kunyereza umusoro.Iyo abihamijwe n'urukiko, ahanishwa igifungo kitari munsi y'imyaka ibiri (2) ariko kitarengeje imyaka itanu (5).

13.9 Uburiganya mu busabe bwo gusubizwa umusoro

Usora ukoresha uburiganya asaba gusubizwa umusoro aba akoze icyaha. Iyo abihamijwe n'urukiko, ahanishwa igifungo kitari munsi y'imyaka ibiri (2) ariko kitarengeje imyaka itanu (5) n'ihazabu ingana n'ijana ku ijana 100%) by'umusoro yasabye atawukwiriye.

Ibihano by'ingereka:

- Gufungirwa gucuruza mu gihe kitarenze iminsi mirongo itatu (30) kigenwa hagendewe ku buremere bw'ikosa ryakozwe;
- Kutemererwa gupiganira amasoko ya Leta;
- Kwamburwa regisitiri y'ubucuruzi;
- Gutangazwa mu bitangazamakuru

13.10 Andi makuru yinyongera:

a. Ugukuriraho inyungu z'ubukererwe n'ibihano usora wigaragaje

- Inyungu z'ubukererwe n'ibihano bijyanye no kutishyura no kutamenyekanisha umusoro ntibicibwa usora wigaragaje mu Buyobozi bw'imisoro akishyura umusoro atishyuye mbere y'uko amenyeshwa ko azagenzurwa.
- Ukwigaragaza kuba impamvu yo gukurirwaho inyungu z'ubukererwe n'ibihano iyo gukozwe gusa n'usora utanditse mu Buyobozi bw'imisoro cyangwa usora wanditse wigaragaje akishyura umusoro nyuma y'ubusaze bw'ububasha bwo kugenzura.

b. Ihagarika ryo kwiyongera kw'inyungu z'ubukererwe n'ibihano

- Usora uberewemo umwenda n'Ubuyobozi bw'imisoro, ahagarikirwa ukwiyongera kw'ibihano n'inyungu z'ubukererwe bibarirwa ku ngano y'umwenda Ubuyobozi bw'imisoro bumubereyemo. Ibihano n'inyungu z'ubukererwe bihagarara kubarwa guhera ku munsi umwenda w'ubuyobozi bw'imisoro uvukiye.
- Inyungu n'ibihano by'ubukererwe bicibwa usora bibariwe ku musoro fatizo ntibishobora kurenga ijana ku ijana (100%) by'umusoro fatizo bikomatanyije.

14. ISHIMWE RISHINGIYE KU MUSORO KU NYONGERAGACIRO

- Ishimwe ni amafaranga ahabwa umuguzi wa nyuma wahawe inyemezabuguzi cyangwa wayisabye ntayihabwe kandi waciwe umusoro ku nyongeragaciro ku gipimo kigenwa n'itegeko
- Sisitemu y'ishimwe ry'umusoro ku nyongeragaciro ni uburyo bw'ikoranabuhanga bwashyizweho n'ubuyobozi bw'imisoro bugamije imicungire y'ishimwe rihabwa umuguzi wa nyuma

Ingano y'ishimwe

- Ubuyobozi bw'imisoro buha umuguzi wa nyuma ishimwe ringana na 10% by'amafaranga y'umusoro ku nyongeragaciro ugaragara ku nyemezabuguzi yahawe.
- Iyo umuguzi wa nyuma yishyuye agasaba inyemezabuguzi ntayihabwe akabimenyesha ubuyobozi bw'imisoro, bumuha ishimwe ry'inyongera ringana na 50% by'amafaranga y'ibihano yishyuwe kuri iyo nyemezabuguzi.
- Umuntu yemererwa ishimwe iyo yujuje ibishingirwaho bikurikira:
  - ✓ kuba yarafunguje konti muri sistemu y'ishimwe ku musoro ku nyongeragaciro akagaragaza amakuru akurikira:
    - i. amazina ye;
    - ii. inomero ya telefoni ye ngendanwa yanditse mu Rwanda;
    - iii. konti ye bwite ya Mobile Money, konti ya banki cyangwa ubundi buryo bwagenwa n'ubuyobozi bw'imisoro;
    - iv. inomero y'ikarita ndangamuntu ku Munyarwanda cyangwa ikindi cyangombwa kimuranga ku munyamahanga
    - v. aho abarizwa mu Rwanda
  - ✓ Kuba yahawe inyemezabuguzi igaragaza inomero ye ya telefoni ngendanwa yo mu Rwanda;
  - ✓ kuba umusoro ku nyongeragaciro ugaragara ku nyemezabuguzi yahawe waramenyekanishijwe ukanishyurwa.
- Amafaranga y'ishimwe ashyirwa buri gihembwe kuri konti ya Mobile Money cyangwa konti ya banki yatanzwe n'umuguzi wa nyuma mu gihe kitarenze iminsi 15 ikurikira imenyekanisha ry'umusoro ku nyongeragaciro.

Isesengura ry'amakuru

Ubuyobozi bw'imisoro bukora isesengura ku ishimwe rirenze FRW 200.000 cyangwa inyemezabuguzi imwe ifite agaciro Kangana cyangwa karenze FRW 1.000.000 hasuzumwa ibibikurikira:

(a) icyaguzwe;

(b) ingano y'ibyaguzwe;

(c) impamvu y'igura;

(d) uwaguze ;

(e) uwishyuye;

(f) uburyo bwakoreshejwe mu kwishyura

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