



Our Ref : 3612 / RRA / CG / TPS / 2022

Date : 13 0 DEC 2022

Your Ref :

ITANGAZO

Mugihe abasora bari gusozwa umwaka w'isora wa 2022;

Ikigo cy'Imisoro n'Amahoro (RRA) kiramenyesha abasora bose ko **mu gihe cyo kumenyekanisha umusoro ku nyungu z'umwaka wa 2022, ibyatunze umwuga bizakurwa mu musaruro usoreshwa bizemezwa na sisitemu y'ikoranabuhanga. Ibyatunze umwuga bizemerwa ni ibizaba bishyigikiwe n'inyemezabuguzi za EBM, imenyekanisha ryo muri Gasutamo n'imisoro ifatirwa, hamwe n'ibizaba byarishyuwe hakoreshejwe uburyo bw'ikoranabuhanga bwemewe (Mobile Money, Mobile Banking, Internet Banking na MobiCash)**

Tuboneyeho kongera kubibutsa ibi bikurikira mbere yo gusozwa umwaka wa 2022:

1. Gusuzuma ko ingano n'agaciro k'ibicuruzwa biri mu bubiko bihura n'ibigaragazwa na sisitemu ya EBM kugira ngo mu ibaruramari risoza umwaka w'isoresha wa 2022 hazakoreshwe imibare nyakuri nk'uko biteganywa n'amategeko;
2. Gukora inyemezabuguzi za EBM bitarenze itariki ya 31/12/2022 ku bicuruzwa bitakiri mu bubiko (byacurujwe) ariko bikaba bitaratangiwe inyemezabuguzi za EBM mu gihe byacuruzwaga;
3. Kumenyekanisha no kwishyura umusoro ukomoka kuri izo nyemezabuguzi mu gihe cyazo kugira ngo sisitemu y'ikoranabuhanga izazemere inazikure mu musaruro usoreshwa;

Ku bindi bisobanuro mwahamagara numero yacu itishyurwa 3004.

As taxpayers are concluding 2022 fiscal year;

Rwanda Revenue Authority would like to inform esteemed taxpayers that **during the declaration of income tax for the year 2022, expenses that will be deductible to the taxable income shall be validated by the system. Deductible expenses shall be acceptable if they are supported by EBM receipts, Customs declaration, withholding taxes declaration and acceptable e-payments carried out (Mobile Money, Mobile Banking, Internet Banking and MobiCash).**

We also remind taxpayers the following before the end of 2022:

1. Carry out a stock inventory to ensure whether your physical stock matches with the stock in your EBM in order to ensure accurate reports in your end-of-year financial statement.
2. Produce by 31/12/2022 EBM receipts for the goods that are no longer in your stock meaning that they were sold without issuing EBM receipts
3. Declare and pay the tax corresponding to those receipts in their periods for the system to validate them as deductible expenses to your taxable income.

For more information, do not hesitate to call our toll-free number 3004.

BIZIMANA RUGANINTWALI Pascal
Komiseri Mukuru



HERE FOR YOU
TO SERVE