

RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

KUBAHIRIZA INSHINGANO Z'IMISORO KU RWEGO RW'UBWUBATSI

HERE FOR YOU TO SERVE

Urwego rw'ubwubatsi rufite uruhare runini ku misoro yinjira mu isanduku ya Leta. Ibibazo byo kutubahiriza inshingano zo gusora bigaragara cyane mu kwiyandikisha, gukora imenyekanisha, kwishyura imisoro no gukora imenyekanisha rituzuye neza.

1. Ingorane zijyanye no kwandikisha ubucuruzi

Umuntu wese utangiye ibikorwa by'ubucuruzi bikomokaho umusoro ategetswe kwandikisha ibikorwa bye mu kigo cy'iterambere (RDB) mu gihe cyitarenze iminsi irindwi (7) kuva atangiye ibyo bikorwa cyangwa ashinze sosiyete.

Ubusesenguzi bwagaragaje ko:

- Hari Abasora biyandikisha ku misoro imwe ntibiyandikishe ku yindi kandi bujuje ibisabwa.

Mu gihe cyo kwandikisha ubucuruzi uwandikisha agomba:

- Kugaragaza neza ibikorwa agiye gukora
- Kugaragaza neza aho ibikorwa bye bihererey (Akarere, Umurenge, Akagari, Umudugudu, nimero y'umuhanda n'ibindi)
- Kugaragaza ubwoko bw'imisoro yiyandikishaho.
- Kugaragaza niba ari ibikorwa bwite cyangwa sosiyete
- Kugaragaza umwirondoro wa nyiribikorwa by'ubucuruzi/abanyamigabane (amazina, irangamuntu/pasiporo, nimero za telefone na email address)

2. Ibibazo byagaragaye mu imenyekanisha ry'imisoro

Ubusesenguzi bwagaragaje ibi bikurikira:

- Gukora imenyekanisha impitagihe
- Abasora bamwe badakora imenyekanisha

Abasora barasabwa kujya bakora imenyekanisha ku gihe bikabarinda ibihano

3. Ingorane zo kutishyura imisoro ku gihe

Ubusesenguzi bwagaragaje ko ibirarane byinshi by'imisoro muri ur'Urwego rw'ubwubatsi bigaragara mu basora bito.

Abasora barasabwa:

- Kwishyura imisoro yose ku gihe giteganywa n'amategeko
- Gukurikirana ubucuruzi bwabo bandika ibyacurujwe byose

4. Imbogamizi zituruka ku gukora imenyekanisha rituzuye neza

Ubusesenguzi bwa RRA bwagaragaje ibi bikurikira:

Ikibazo gihoraho cyo kutamenyekanisha agaciro kose k'ibyinjiye

- Gutubya ibyacurujwe;
- Kutamenyekanisha umusoro wa 3% ufatirwa kumasoko ya Leta;
- Gutubya umusoro ufatirwa wa 5%;
- Kudafatira 15% kubyishyuwe abatanditse ku misoro;
- Kutamenyekanisha umusoro ufatirwa wa 30% kubitabiriye inama y'ubutegetsi;
- Gutubya umushahara mbumbe;
- Kutamenyekanisha umusoro ku bihembo kubakozi bamwe;
- Kumenyekanisha umusuro ufatirwa wa 15% mucyimbo cy'umusoro ku bihembo by'abakozi;
- Abakozi bahoraho ariko bakishyurirwa umusoro ku bihembo by'abakozi ba nyakabyizi;
- Kutamenyekanisha umusoro ku bihembo by'abakozi ukomoka ku musaruro utangwa mubintu;
- Kumenyekanisha ibihembo ku bakozi binyuranye nibigaragara mu bitabo by'ibaruramari;
- Kumenyekanisha ibyacurujwe nk'ibisonewe kandi byishyura umusoro ku nyongeragaciro;
- Gusaba gusubizwa umusoro ku nyongeragaciro k'umuguzi wanyuma;
- Gusaba gusubizwa umusoro ku nyongeragaciro ukomoka kunyemezabwishyu mpimbano;
- Kudatandukanya umusoro ku nyongeragaciro wishyuwe ku byaranguwe byishyura umusoro ku nyongeragaciro n'ibitawishyura;
- Gusaba gusubizwa umusoro ku nyongeragaciro wishyuwe ku byaranguwe bidafitanye isano n'umwuga;
- Gusaba gusubizwa umusoro kunyongeragaciro wishyuwe ku bicuruzwa byinjijwe mugihugu bidafitanye isano n'umwuga;
- Kudafatira umusoro ku nyongeragaciro wishyurwa n'uwakiriye serivise ahawe n'umunyamahanga kandi izo serivise ziboneka mu gihugu (VAT reverse charge);
- Kumenyekanisha mu byatunze umwuga umusoro kunyongeragaciro wasubijwe usora;
- Ibyatunze umwuga bidafitiwe inyemezabwishyu;
- Kumenyekanisha inshuro irenze imwe ibyatunze umwuga;
- Ibyatunze umwuga bidafitanye isano nawo;
- Kumenyekanisha ibyatunze umwuga bidakurwamo mugihe habarwa umusoro:
  - Amafaranga yakoreshejwe mu nyungu bwite;
  - Amahazabu, ibihano n'inyungu z'ubukererwe;
  - Inyungu zikomoka kunguzanyo zirenze inshuro enye z'igishoro kishyuwe hagati yabantu/ibigo by'ubucuruzi bafitanye/bifitanye isano;
- Gukoresha igipimo cy'ivunjisha kitaricyo kubwishyu bukozwe mu mafaranga y'amanyamahanga;
- Gutubura ubwicungure (ubusaze bw'imitungo);
- Ibyaranguwe bidafitiwe inyemezabwishyu;
- Gutubura agaciro k'ibyaranguwe;
- Imikoreshereze ya EBM itanoze:
  - Kudatanga inyemezabuguzi ya EBM;
  - Gutubya igiciro cy'ibicuruzwa ku nyemezabuguzi ya EBM;
  - Gutesha agaciro /gusesa inyemezabuguzi idafitiwe iy'umwimerere.

Hakwiye kumenyekanishwa iki?

- Agaciro k'ibyinjiye byose
- Ibihembo by'abakozi n'umusoro ku bihembo
- Ibyasohotse/ibyaguzwe/ibyishyuwe nyakuri

Icyo dusaba Abasora

Abasora bari mu rwego rw'ubwubatsi barasabwa kubahiriza inshingano nkuko amategeko y'imisoro abiteganya mu gucyemura ibibazo byagaragajwe haruguru. Abasora badafite EBM barasabwa kwihutira kuzisaba. Abasora bafite EBM barasabwa kuzikoresha neza batanga inyemezabuguzi igihe cyose bacuruje, bandikaho ibiciro nyakuri, izina ry'igicuruzwa na nimero iranga usora (TIN) cyangwa nimero ya telefone y'umuguzi. Abasora barasabwa gukorana n'abafite EBM kugira ngo bizaborohere kumenyekanisha ibyatunze umwuga. Ikigo cy'Imisoro n'Amahoro cyiteguye kubafasha kuzuza neza inshingano z'imisoro.

