



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 nshingano z'ingenzi z'abasora arizo; kwiyandikisha, gukora imenyekanisha, kwishyura imisoro no gukora imenyekanisha rituzuye neza.

- Kwandikisha ubucuruzi
- Gukora imenyekanisha
- Kwishyura imisoro
- Gukora imenyekanisha ry'uzuye kandi ry'ukuri

1. Ingorane zijyanye no kwandikisha ubucuruzi

Umuntu wese utangiye ibikorwa by'ubucuruzi byishyura 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 biherereye (Akarere, Umurenge, Akagari, Umudugudu, numero 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, numero 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 bigo 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

- Kutamenyekanisha umusoro wa 3% ufatirwa kumasoko ya Leta;
- Kudasaranganya umusoro kunyongeragaciro wishyuye kubyaranguwe;
- Kumenyekanisha inshuro irenze imwe ibyatunze umwuga;
- Kudafatira 15% kubyishyuye abatanditse ku misoro;
- Kutamenyekanisha umusoro wa 30% kubitabiriye inama y'ubutegetsi;
- Gutubya umusoro ufatirwa wa 5%;
- Gusaba gusubizwa umusoro ku nyongeragaciro wishyuye ku byaranguwe bitajyanye n'umwuga;
- Gutubya umushahara mbumbe;
- Kumenyekanisha umusoro ufatirwa wa 15% aho kuba umusoro ku bihembo by'abakozi;
- Ibyatunze umwuga bidafite inyemezabwishyu;
- Kutamenyekanisha umusoro ku bihembo kubakozzi bamwe;
- Kumenyekanisha mubyatunze umwuga umusoro kunyongeragaciro wasubijwe usora;
- Kumenyekanisha ibyatunze umwuga bidakurwamo mugihe habarwa umusoro:
 - Kumenyekanisha mubyatunze umwuga amafaranga yakoreshejwe ku nyungu bwite;
 - Kumenyekanisha amazahabu, inyungu z'ubukerererwe n'ibihano;

- Kumenyekanisha amafaranga yakoreshejwe mubidafitanye isano n'umwuga

- Gukoresha igipimo cy'ivunjisha kitaricyo kubwishyu bukoze mu mafaranga y'amanyamahanga;
- Kutamenyekanisha umusoro ku bihembo by'abakozi ukomoka ku musaruro utangwa mubintu;
- Gutubura ubwicungure (ubusaze bw'imitungo);
- Kumenyekanisha agaciro katariko k'ibihombo biba byimuriwe mu mwaka w'isoresha ukurikira;
- Abakozi bahoraho ariko bakishyurirwa umusoro ku bihembo by'abakozi ba nyakabyizi;
- Gutubya ibyaranguwe;
- Ibyaranguwe bidafite inyemezabwishyu;
- Imikoreshereze itanoze ya EBM:
 - Kudatanga inyemezabwishyu ya EBM;
 - Gutubya igiciro cy'ibicuruzwa kunyemezabuguzi ya EBM;
 - Gutesha agaciro /gusesa inyemezabwishyu idafite iy'umwimerere.
- Kudafatira umusoro ku nyongeragaciro wishyurwa n'uwakiriye serivise ahawe n'umunyamahanga kandi izo serivise ziboneka imbere mu gihugu (VAT reverse charge)

Hakwiye kumenyekanishwa iki?

- Agaciro k'ibyinjiye byose;
- Ibihombo by'abakozi n'umusoro ku bihembo;
- Ibyasohotse/ibyaguzwe/ibyishyurwe nyakuri.

Icyo dusaba Abasora

Abasora bari mu rwego rw'ubwubatsi barasabwa kubahiriza inshingano nkuko amategeko y'imisoro abiteganyaga mu gucyemura ibibazo byagaragajwe haruguru. Abasora badafite EBM barasabwa kwihutira kuzisaba. Abasora bafite EBM barasabwa kuzikoresha neza batanga inyemezabwishyu igihe cyose bacurujwe, bandikaho ibiciro nyakuri, izina ry'igicuruzwa na numero iranga usora (TIN) cyangwa numero 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.