

RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

KUBAHIRIZA INSHINGANO Z'IMISORO KU RWEGO RW'UBUREZI

HERE FOR YOU TO SERVE

Urwego rw'uburezi rufite uruhare ruto ku misoro yinjira mu isanduku ya Leta. Ibibazo byo kutubahiriza inshingano zo gusora bigaragara cyane mu 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'uburezi 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 ibyinjijwe;
- Gutubya umushahara mbumbe;
- Kutamenyekanisha umusoro ku bihembo kubakozi bamwe;
- Kutamenyekanisha umusoro ku bihembo by'abakozi ukomoka ku musaruro utangwa mubintu;
- Kumenyekanisha umusuro ufatirwa wa 15% mucyimbo cy'umusoro ku bihembo by'abakozi;
- Kudafatira 15% kubyishyuwe abatanditse ku misoro;
- Kutamenyekanisha umusoro wa 3% ufatirwa kumasoko ya Leta;
- Kutamenyekanisha umusoro ufatirwa wa 30% kubitabiriye inama y'ubutegetsi;
- Ibyatunze umwuga bidafitiwe inyemezabwishyu;
- Kumenyekanisha ibyatunze umwuga bidakurwamo mugihe habarwa umusoro:
  - Amahazabu, ibihano n'inyungu z'ubukererwe;
  - Amafaranga yakoreshejwe mu nyungu bwite;

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'uburezi barasabwa kubahiriza inshingano nkuko amategeko y'imisoro abiteganya mu gucyemura ibibazo byagaragajwe haruguru. Abasora barasabwa gukorana n'abafite EBM kugira ngo bizaborohere kumenyekanisha ibyatunze umwuga. Ikigo cy'Imisoro n'Amahoro cyiteguye kubafasha kuzuza neza inshingano z'imisoro.

