

# **IBIBAZO BYIBAZWA CYANE KU MUSORO KU NYUNGU**



3004



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Rwanda Revenue Authority



Rwanda Revenue

HERE FOR YOU  
TO SERVE





## NI BANDE BASONEWE KUMENYEKANISHA UMUSORO KU NYUNGU?

Umuntu ntasabwa gukora imenyekanisha  
ry'umusoro rya buri mwaka iyo:

- ✓ Abona gusa umusaruro ukomoka ku murimo
- ✓ Abona gusa umusaruro ku ishoramari ufatirwaho umusoro.



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## KWEMEZA IBYATUNZE UMWUGA BIKORWA RYARI?

Kwemeza ibyatunze umwuga bireba imenyekanisha ry'umusoro ku nyungu z'isosiyete cyangwa umuntu ku giti cye,  
**bakora imenyekanisha hagendewe ku nyungu nyakuri.**



## HASHINGIRWA KU KI KUGIRA NGO UMUNTU ASORE KU NYUNGU NYAKURI?

Bisaba ko usora aba afite igicuruzo kiri **hejuru ya Frw 20,000,000**, kandi yanditse **ku musoro ku nyungu nyakuri** cyangwa akaba yifuza kumenyekanisha umusoro ku nyungu nyakuri nubwo yaba atagejeje kuri icyo icuruzo.



## NI IKI KIGENDERWAHO KUGIRA NGO IBYATUNZE UMWUGA BYEMERWE ?

Mu imenyekanishamusoro, ibyatunze umwuga bikurwa mu musaruro usoreshwa ni **ibiteganywa n'itegeko bifitiwe impapuro zirimo fagitire za EBM, imenyekanisha ryo muri Gasutamo n'imisoro ifatirwa.**



## **NI GUTE USORA YABONA AMAHUGURWA KU BIJYANYE NO KUMENYEKANISHA UMUSORO KU NYUNGU WA 2024 N'IBYATUNZE UMWUGA?**

Ubusabe bwose bw'amahugurwa  
bwohererezwa Ishami rifite mu nshingano  
guhugura abasora cyangwa ishami ry'Ikigo  
cy'Imisoro n'Amahoro muri buri Karere.

Ushobora no gusura YouTube Channel ya RRA  
ukareba video yitwa "**DORE UKO  
WAMENYEKANISHA UMUSORO KU NYUNGU  
WA 2024**"



## NI GUTE WAKURIRWAHO UMUSORO WEMEREWE NK'UMUSHORAMARI?

Kugira ngo ubone ubworoherezwe ku misoro nk'umushoramari cyangwa kugabanyirizwa imisoro nk'uko biteganywa n'amategeko y'imisoro, **ugomba kwimenyekanisha buri mwaka no kugira icyemezo cy'ubworoherezwe bw'ishoramari cyangwa ibaruwa yemejwe na RRA.** Iyo byakozwe, abamaze kwigaragaraza gusa babona ku ifishi y'imenyekanishamusoro imirongo yuzuzwa.



## **ESE UZAGUMA GUKORESHA UMUGEREKA (LEDGER) KU BYATUNZE UMWUGA BIDAFITE EBM, DMC CG WOP?**

Oya, guhera 01/01/2025 ubu bwoko  
bw'ibyatunze umwuga buzajya bwandikwa  
buri munsi muri E-tax ndetse n'impapuro  
**zibyunganira nazo zizajya zishyirwamo.** Ku  
mpera z'umwaka, uburyo bwo kwandika  
ibyatunze umwuga buri munsi buzajya  
buagarikwa.



## KUKI BANKI ZITANDIKA AMAKURU YOSE Y'UMUKIRIYA BAFATIRIYE?

**Abakiriya bagomba kuvugana na banki zabo kugira ngo zigaragaraze amakuru yabo konti zabo** mu gihe cy'imenyekanishamusoro kugira ngo ibyatunze umwuga byabo byemerwe



## IMISORO N'AMAHORO BYEGURIWE INZEGO Z'IBANZE BYABA ARI IBYATUNZE UMWUGA BYEMEWE?

**Yego, imisoro n'amahoro byeguriwe inzego z'ibanzo nayo ibarwa nk'ibyatunze umwuga byemewe.** Kuri ubu aho urebera ibyaguzwe (View purchases) uzajya usangamo imisoro yemewe nk'ibyatunze umwuga



## UMUSORO KU MUTUNGO UTIMUKANWA UGURISHIJWE UFATWA UTE KU MUSORO KU NYUNGU?

Umusoro ku mutungo utimukanwa  
ugurishijwe ubarwa nk'ibyatunze  
umwuga **ku bamenyekanisha umusoro**  
**ku nyungu nyakuri**



## **KU BAGOMBA GUTANGA IBITABO BY'IBARURAMARI BYEMEJWE, ESE UWABIGIZE UMWUGA WEMEZA IBITABO BY'IBARURAMARI YEMEREWE KUBITANGA MBERE Y'UKO USORA AKORA IMENYEKANISHA?**

**Yego arabyemerewe.** Sisitemu zizahuza imenyekanisha n'ibitabo by'ibaruramari byemewe hashingiwe ku byatanzwe mbere. Uwabigize umwuga ntabwo azasaba ibiranga usora (TIN n'ijambobanga) ahubwo azakoresha ibye



## **ESE HARI ABASORA BAFITE IGICURUZO CYA MILYONI 600 BATEMERWE KUBONA ICYEMEZO CY'IBITABO BY'IBARURAMARI?**

Nk'uko biteganywa n'ingingo ya 1 y'iteka rya minisitiri **N°004/19/10/TC rya 29/04/2019** rigena umubare w'ibyacurujwe ku mwaka usabwa kugira ngo ibitabo by'ibaruramari byemejwe , **umusoresha uranguza inzoga, limonade, soda, imitobe, sima, ucuruza peteroli n'ibiyikomokaho n'ufite ibiro bivunja amafaranga y'amanyamahanga n'ikigo cy'ubugenzi** ntibarebwa n'inshingano yo gutanga ibitabo b'ibaruramri byemejwe keretse mu gihe bakomatanya ibikorwa.