



RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

MENYA IBY'IBANZE MU MISORO UGITANGIRA UBUCURUZI



UKWAKIRA 2023

ICYITONDERWA

1. Inyandiko zikubiye muri izi nyigisho ntizisimbura itegeko
2. Ukeneye inyito zo mu itegeko n'ibisobanuro birambuye wasoma amategeko yavuzwe ahabanza.

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1. INTANGIRIRO

Mu rwego rwo gukomeza kuzamura imyumvire y'abasora, Ikigo cy'Imisoro n'Amahoro cyabateguriye izi nyigisho zikubiyemo amakuru y'ingenzi ku misoro n'amahoro yakirwa n'Ikigo cy'Imisoro n'Amahoro ndetse n'imisoro yeguriwe Inzego z'ibanze yakirwa na RRA, kugirango zifashe abasora cyane cyane abatangiye ubucuruzi cyangwa indi mirimo ibyara inyungu kumenya amategeko y'imisoro n'amahoro no kubafasha kubahiriza inshingano zabo.

Inyigisho zikubiye muri iyi nyandiko zakuwe mu mategeko akurikira:

1. Itegeko N°027/2022 ryo kuwa 20/10/2022 rishyiraho imisoro ku musaruro
2. Itegeko n° 051/2023 ryo ku wa 05/09/2023 rihindura Itegeko n° 027/2022 ryo ku wa 20/10/2022 rishyiraho imisoro ku musaruro
3. Itegeko n° 049/2023 ryo ku wa 05/09/2023 rishyiraho umusoro ku nyongeragaciro
4. Itegeko n° 050/2023 ryo ku wa 05/09/2023 rishyiraho umusoro ku byaguzwe
5. Itegeko n° 048/2023 ryo ku wa 05/09/2023 rigena inkomoko y'imari n'umutungo by'inzego z'imitegekere y'Igihugu zegerejwe abaturage

2. IBISOBANURO BY'UMUSORO N'AMAHORO

- Umusoro ni amafaranga Leta isaba umuturage ku mutungo we igamije kurangiza inshingano zayo, hashingiwe ku itegeko, hakurikijwe ubushobozi bwa buri wese nta ngurane y'ako kanya uwishyuye umusoro ahabwa;
- Amahoro ni amafaranga Leta yaka umuturage, akaba ashirwaho n'itegeko/amabwiriza y'urwego rubifitiye ububasha, atandukanira ku bikorwa umuntu akora, kandi umuntu wishyuye amahoro hari ingurane y'ako kanya igaragarira uwayatanze.

3. UBURENGAZIRA BW'USORA

- Usora afite uburenganzira bwo kwibarira umusoro hakurikijwe ibiteganywa n'amategeko n'amateka arebana n'ayo mategeko.
- Uburenganzira bw'usora bwo kujuririra Komiseri Mukuru;
- Uburenganzira bwo kwisobanura ku mushinga w'inyandiko ikosora
- Uburenganzira bwo gusaba ubwumvikane
- Uburenganzira bwo Kuregera urukiko Iyo impande zombi zitabashije gukemura ikibazo mu bwumvikane
- Uburenganzira bw'usora mu gihe cy'itangazwa rya cyamunara
- Uburenganzira bw'usora bwo gukosora inyandiko z'imenyekanisha ry'umusoro

4. INSHINGANO Z'USORA

4.1. KWIYANDIKISHA MU MISORO

- Umuntu wese utangiye igikorwa cy'ubucuruzi cyangwa ibikorwa bishobora gusoreshwa agomba kwiyangikisha mu kigo cy'iterambere (RDB) hifashishijwe ikoranabuhanga mu gihe kitarenze iminsi 7 kuva atangiye igikorwa cyo gucuruza cyangwa atangiye sosiyete;
- Iyo Usora amaze kwiyangikisha ahabwa numero iranga usora ari yo «TIN».
- TIN zitari iz' ubucuruzi ku bikorwa bishobora gusoreshwa zitangwa n'ubuyobozi bw'imisoro (RRA) urugero: TIN y'ikinyabiziga.

- Iyo uhawe “registre de commerce/certificate of registration” iriho TIN, uba ubaye usora, kandi ukaba wanditswe ku musoro ku musaruro (umusoro ku nyungu).
- Iyo uhawe “registre de commerce” iba iriho TIN, uba ubaye usora, usabwa gukora imenyekanisha nk’uko amategeko y’imisoro abiteganyaga ;
- Umwaka w’umusoro ubarwa nk’umwaka usanzwe, uhera mu kwezi kwa mbere (1), kugeza mu kwezi kwa cumi na kabiri(12)
- Igihe wafashe TIN, ugomba kugeza imenyekanishamusoro wifashishije ikoranabuhanga cyangwa ukegera ubuyobozi bw’Imisoro bukwegereye bitarenze taliki 31 Werurwe z’umwaka ukurikiye uwo wiyandikishirijemo;
- Ibi bikurinda ibihano biteganywa n’amategeko agenga imisoro. Abakora ibikorwa bibyara inyungu bagomba gukoresha ikoranabuhanga ryemewe n’ubuyobozi bw’imisoro (EBM)

4.2. IYO WIYANDIKISHIJE UGAHABWA TIN USABWA IKI?

Abiyandikishije ku musoro ku nyungu, barimo ibyiciro bibiri (2) aribyo:

- Umusoro ku musaruro w’abikorera ku giti cyabo;
- Umusoro ku musaruro (inyungu) w’amasosiyeti

5. UMUSORO KU MUSARURO

UMUSORO KU MUSARURO W'UMUNTU KU GITI CYE

Ni umusoro utangwa rimwe mu mwaka ukaba uvanwa ku musaruro wabonywe n'umuntu ku giti cye ku musaruro ufite inkomoko mu Rwanda no mu bikorwa bisoreshwa akorera mu mahanga.

Iyo umaze kwisya umusoro w'umwaka wose ukurikizaho Avansi itangwa buri gihembwe.

5.1 IGIPIMO CY'UMUSORO

Abakora ibikorwa by'ubucuruzi bito n'imirimo y'ubucuruzi ibyara amafaranga y'ibyacuujwe angana cyangwa ari muni ya 12,000,000 Rwf kuri buri gihe cy'umusoro, bitewe n'amafaranga y'ibyacuujwe mu mwaka, byishyura umusoro ukomatanijye mu buryo bukurikira:

Umubare w'ibyacuujwe mu mwaka (Frw)	Umusoro ukomatanijye ugomba kwishyurwa mu mwaka (Frw)	Umusoro ku gihembwe
Kuva ku 1 - 2,000,000	Nta musoro wishyurwa	Nta musoro wishyurwa
Kuva kuri 2,000,001 - 4,000,000	60,000	Umusoro ushingira kubyacuujwe mu gihembwe
Kuva kuri 4,000,001 - 7,000,000	120,000	Umusoro ushingira kubyacuujwe mu gihembwe
Kuva kuri 7,000,001 - 10,000,000	210,000	Umusoro ushingira ku byacuujwe mu gihembwe
Kuva kuri 10,000,001 - 12,000,000	300,000	Umusoro ushingira kubyacuujwe mu gihembwe

Uko umusoro w'igihembwe ubarwa:

Umusoro w'umwaka wabanje kugabanya igicuruzo cy'umwaka wabanje ugakuba n'igicuruzo wagize muri icyo gihembwe ugiye kwishyurira.

5.2 Abasora baciriritse (umusoro ucishirije/ regime forfaitaire/ lumpsum regime)

Abasora bari muri iki cyiciro ni abafite ibikorwa by'ubucuruzi bifite igipimo cy'ibyacurujwe kiri hagati ya 12,000,001 Frw kugeza kuri 20,000,000 Frw ku mwaka basora umusoro ucishirije wa 3% w'igicuruzo cyose babonye mu gihe cy'umwaka.

Icyitonderwa: Abari muri iki cyiciro itegeko ribaha uburenganzira bwo guhitamo uburyo bwo gusora hashingiwe ku nyungu nyakuri usora akora ibaruramari risesuye. Iyo ahisemo ubu buryo abara umusoro hagendewe ku bipimo bigaragara ku ngingo ikurikira ku bari mu cyiciro cy'abakora ibaruramari.

5.3 Umusoro ku nyungu nyakuri / regime reel/ real regime

Ubarwa nyuma yo gukora ibaruramari rigaragaza inyungu nyakuri, izo nyungu zikabarwaho umusoro ku buryo bukurikira:

Umwaka wa 2023

Inyungu zabonetse mu mwaka	Ibipi mo (%)
Kuva ku 1 - 720,000	0%
Hagati 720,001 - 1,200,000	20%
Inyungu zirenga 1,200,001 kuzamura	30%

Umwaka wa 2024 gukomeza

Inyungu zabonetse mu mwaka	Ibipi mo (%)
Kuva ku 1 - 720,000	0%
Hagati 720,001 - 1,200,000	10%
Hagati 1,200,001 - 2,400,000	20%
Inyungu zirenga 2,400,001 kuzamura	30%

Abasora bafite igipimo cy'ibyacuujwe kiri hejuru ya miliyoni makumyabiri (20,000,000 Rwf) ndetse n'abakora imyuga yigenga:

Abasora bari muri iki cyiciro bo ni itegeko gukora ibaruramari risesuye, bagasora umusoro ku nyungu nyakuri (régime reel/ Real Regime).

Igipimo cy'umusoro ku nyungu z'amasosiyete ubarwa ku ijanisha rya 28% ku nyungu nyakuri.

Umusoro ku nyungu nyakuri kubikorwa by'ubucuruzi buciriritse hakoreshejwe ibaruramari ryoroheje (Simplified Accounting)

Usora ukora ibikorwa by'ubucuruzi buciriritse ufite igicuruzo ku mwaka kiri hagati ya miliyoni 12,000,000 na miliyoni 20,000,000 frw ashobora guhitamo gutanga umusoro ku nyungu nyakuri ikomoka ku mirimo y'ibikorwa by'ubucuruzi, hakurikijwe uburyo bw'ibaruramari ryoroheje bugenwa n'iteka rya Minisitiri. Uko guhitamo gushobora guhinduka nyuma y'imyaka itatu (3).

6. KUMENYEKANISHA UMUSORO KU MUSARURO (KU NYUNGU) NO KWISHYURA IBIHEMBWE

- Umusoro ku musaruro (ku nyungu) umunyekanishwa ukanishyurwa bitarenze taliki ya 31 Werurwe z'umwaka ukurikira umwaka w'ibikorwa,
- Nyuma yo gusora bwa mbere habaho gutanga avansi buri gihembwe bitarenze; 30 Kamena, 30 Nzeri, 31 Ukuboza muri uwo mwaka wakoreyemo imenyekanishamusoro ku nyungu.
- Umusoro wishyurwa mu bihembwe ushingira ku byacurujwe mu gihembwe, hakurikijwe uko wabazwe mu imenyekanishamusoro ry'igihe cy'umusoro rishize. Ayo mafaranga yishyurwa mbere, abawa hakuwemo umusoro ufatirwa (WHT) ukanishyurwa muri icyo gihembwe.

Uko wabara umusoro w'igihembwe n'igihe wishyurirwa:

Ibihembwe bigizwe n'amezi akurikira:

Igihembwe cya mbere:

01 Mutarama kugeza tariki ya **31 Werurwe**; kishyurirwa kuva tariki **01 Mata** kugeza **30 Kamena**

Igihembwe cya kabiri:

01 Mata kugeza **30 Kamena**; kishyurirwa kuva tariki **01 Nyakanga** kugeza **30 Nzeri**

Igihembwe cya Gatatu:

01 Nyakanga kugeza **30 Nzeri**; kishyurirwa kuva tariki **01 Ukwakira** kugeza **31 Ukuboza**

Icyitonderwa: Umusoro ku musaruro w'umwaka wose wishyurwa havuyemo umusoro wishyuwe mu bihembwe.

7.UMUSORO UFATIRWA

7.1 Umusoro ufatirwa ku bicuruzwa biva hanze no ku masoko ya leta

- Ku bicuruzwa bitumizwa mu mahanga ungana na 5%. Usonerwa ku bantu bahawe icyemezo cy'ubunyangamugayo mu misoro (Quitus fiscal);
- Ku masoko ya Leta ungana na 3%. Na wo usonerwa k'ufite icyemezo cy'ubunyangamugayo (Quitus fiscal);
- Umusoro ufatirwa wa 15% ufatirwa n'usora wakoranye n'undi usora (umuntu cyangwa ikigo) utanditse mu misoro n'uwanditse mu misoro akaba atarakoze imenyekanishamusoro ku nyungu riheruka;

Umusoro ufatirwa wishyurwa mu gihe cy'iminsi cumi n'itanu (15) ikurikira ukwezi uwo musoro wafatirwemo.

7.2 Umusoro ufatirwa ku mushahara/PAYE/TPR

Ubarwa ku mushahara fatizo (salaire de base/Basic salary) wongeyeho ibindi byose bigenerwa umukozi (indemnités), ku buryo bukurikira:

Guhera mu kwezi k'ugushyingo 2022(11/2022):

No	Ingano y'umushahara (frw)	Ibipimo (%)
1.	60,000 Frw	0%
2.	60,001 Frw-100,000Frw	20%
3.	Hejuru ya 100,000 Frw	30%
4.	Nyakabyizi	15%
5.	Umukoresha wa 2	30%

Guhera mu kwezi k'ugushyingo 2023 (11/2023):

No	Ingano y'umushahara (frw)	Ibipimo (%)
1.	60,000 Frw	0%
2.	60,001 Frw-100,000Frw	10%
3.	100,001 Frw-200,000Frw	20%
4.	Hejuru ya 200,000 Frw	30%
5.	Nyakabyizi	15%
6.	Umukoresha wa 2	30%

NYAKABYZI NI NDE?

- Umukozi cyangwa umunyakazi ukora imirimo itagomba ubuhanga bwihariye, udakora iminsi 30 ikomatanyije mu gihe cy'amezi 12
- Umusaruro wa nyakabyizi utangwaho umusoro ku gipimo cyihariye cya cumi na gatanu ku ijana (15%). Nyakabyizi nawe asonerwa ibihumbi mirongo itandatu (60,000 Frw).

umukoresha w'ibanze: umukoresha wishyura umukozi umusaruro ku mwaka ukomoka ku kazi gahoraho cyangwa ku masezerano y'igihe kirekire kurusha atangwa n'abandi bakoresha; Umukoresha utari umukoresha w'ibanze afatira umusoro ku musaruro ukomoka ku murimo ku gipimo cya mirongo itatu ku ijana (30%).

8. UMUSORO KU NYONGERAGACIRO /VAT/TVA

- Umusoro wa TVA ni umusoro wakwa ku bintu n'imirimo bikorerwa mu Rwanda ndetse n'ibitumizwa mu mahanga;
- Utangwa ubariwe ku ijanisha rya 18% Wiyongera ku giciro kirihwa n'umuguzi w'ikintu cyangwa wa serivisi. Uwo musoro wishyurwa n'umuguzi wa nyuma.

8.1 Ni nde wiyandikisha muri TVA?

Umuntu wese uretse abacuruzwa ibisonewe byose ugejeje ku gicuruzo kuva ku mafaranga y'u Rwanda miliyoni makumyabiri (20,000,000 Frw) cyangwa kuva ku mafaranga y'u Rwanda miliyoni eshanu (5,000,000 Frw) mu gihembwe agomba kwiyandikisha muri TVA mu Buyobozi bw'Imisoro mu gihe kitarenze iminsi irindwi (7) akimara kubona ko yageze kuri cyo gicuruzo.

Usora wese kandi ashobora gusaba kwiyandikisha kubushake kandi akubahiriza amategeko agenga umusoro ku nyongeragaciro.

8.2 Uwanditse muri TVA asabwa iki?

- Kumanika aho akorera kopi ya Certificat ya TVA
- Gutunga EBM, agacuruzwa atanga inyemezabuguzi itanzwe na EBM

8.3 Kumenyekanisha TVA/VAT

- TVA imenyekanishwa bitarenze taliki ya 15 z'ukwezi gukurikira uko TVA yakiriwemo, cyangwa yatangiwemo; cyangwa mu gihembwe ku basoreshwa bafite igicuruzo rusange kiri munsi ya 200,000,000Frw ku mwaka.

Icyitonderwa: Umucuruzi wiyandikishije ku musoro ku nyongeragaciro agomba gukora imenyekanisha niyo yaba ataratangira ubucuruzi bwe cyangwa nta bikorwa yakoze.

9. IBYEREKEYE INYUNGU Z'UBUKERERWE N'IBIHANO

Igihe Usora atishyuye umusoro mu gihe giteganywa n'amategeko, agomba kwishyura hiyongereyeho inyungu z'ubukererwe zibarirwa ku musoro fatizo.

Igipimo cy'inyungu ni :

No	Umubare w'amezi y'ubukererwe	IBIPIMO (%)
1.	Munsi y'amezi 6	0.5%
2.	Hejuru y'amezi 6 ariko atarenze 12	1%
3.	Hejuru ya 12	1.5%

Inyungu z'ubukererwe zibarirwa ku kwezi, nta gukomatanya, kuva ku munsi ukurikira uwo umusoro wagombaga kwishyurirwaho kugeza ku munsi w'ubwishyu na wo ubariwemo. Buri kwezi gutangiye gufatwa nk'ukwezi kuzuye.

Ubwiyongere bw'inyungu z'ubukererwe ntiburenga ijana ku ijana (100%) by'umusoro.

Inyungu z'ubukererwe zigomba kwishyurwa igihe cyose, kabone n'iyi Usora yajuririye isoresha mu buyobozi cyangwa mu rukiko.

Iyo Usora yishyuye, ubwo bwishyu bukoreshwa mu kwishyura umwenda w'umusoro mu buryo bukurikira:

- 1° umusoro fatizo;
- 2° ihazabu yo mu rwego rw'ubutegetsu;
- 3° inyungu z'ubukererwe.

10. IBYEREKEYE AMAHAZABU N'AMAKOSA AHANWA

10.1 Ihazabu yo mu rwego rw' ubutegetsu idahinduka ya rusange

Amakosa ahanishwa ihazabu yo mu rwego rw'ubutegetsu idahinduka

Usora cyangwa undi muntu wese acibwa ihazabu yo mu rwego rw'ubutegetsu iyo akoze kimwe muri ibi bikurikira:

- 1° kutamenyekanisha umusoro ku gihe, uretse ku bakora ibikorwaby'ubucuruzi bito bafite ibyacurujwe ku mwaka biri muni ya millyoni ebyiri z'amafanga y'u Rwanda (2.000.000 FRW);
- 2° Kutamenyekanisha ku gihe umusoro ufatirwa;
- 3° Kudafatira umusoro ufatirwa;
- 4° Kudatanga ibimenyetso asabwa n'Ubuyobozi bw'imisoro;
- 5° Kutorohereza ibikorwa by'igenzura ry'umusoro cyangwa kudatanga amakuru mu gihe cy'igenzura;
- 6° Kutamenyeshya ku gihe ububasha cyangwa umwanya yahawe hashingiwe ku bivugwa mu itegeko;
- 7° Kutubahiriza inshingano yo kwiyandikisha
- 8° Kutuzuzanya ibitabo n'inyandiko by'ibikorwa bigenzurwa;
- 9° Kubangamira cyangwa kugerageza kubangamira imirimo n'inshingano by'Ubuyobozi bw'imisoro;
- 10° kudatanga ibaruramari ku muntu wese ufite inshingano yo gutanga ibaruramari rye ku mpamvu z'isoresha;
- 11° kutubahiriza ibisabwa n'amategeko yihariye agenga imisoro, iyo nta ngingo y'ayo mategeko iteganya ibihano;
- 12° kudatanga amakuru ku gihe cyagenwe, kudatanga amakuru cyangwa gutanga amakuru atuzuye, atari ay'ukuri cyangwa ayobya nyuma yo kuyasabwa n'Ubuyobozi bw'imisoro.

Ikiro	Ihazabu
Usora ku giti cye Uakora ubucuruza,ucuruza ufite igicuruzo kiri hejuru ya Miliyoni 2.000.000 kitarenze 20.000.000	50.000
Ikigo cya Leta, NGO,bifite igicuruzo kiri hejuru ya 20.000.000Frw	300.000
Usora munini	500.000
Usora utatanze imenyekanishamusoro buri kwezi riherekejwe n'ibitabo byemejwe n'ababaruramari b'umwuga bemewe na RRA kandi yagize bemewe igicuruzo kingana cyangwa kiruta Miliyoni 600,000,000 Frw ku mwaka(iteka rya Minisitiri rizashyiraho ibindi	500.000/
Umuntu wese udatanga amakuru ku gihe cyagenwe, udatanga amakuru cyangwa utanga amakuru atuzuye, atari ay'ukuri cyangwa ayobya, nyuma yo kuyasabwa n'Ubuyobozi bw'imisoro ahanishwa ihazabu irenze iyavuzwe hejuru yo mu rwego rw'ubutegetsi igenwe mu buryo buteganywa n'itegeko	

Umuntu wese wunganira umusororeshwa wemejwe n'Ubuyobozi bw'imisoro ubangamira imirimo n'inshingano by'Ubuyobozi bw'imisoro ahanishwa ihazabu yo mu rwego rw'ubutegetsi idahinduka ingana n'amafaranga ibihumbi magana abiri (200,000 Frw) y'u Rwanda.

Ashobora kandi no guhagarikwa mu mirimo yo kunganira Usora byemejwe na Komiseri mukuru.

Bitabangamiye igihano giteganywa n'itegeko ku cyaha cyo kunyereza umusoro, umuntu wese wanyereje umusoro wose cyangwa igice cyawo, ahanishwa ihazabu yo mu rwego rw'ubutegetsi ingana n'umusoro yanyereje.

10.2 Ihazabu yo mu rwego rw'ubutegetsi ihinduka

Ihazabu yo mu rwego rw'ubutegetsi yo kutamenyekanisha umusoro no kutishyura umusoro ku gihe

Usora utamenyekanishije kandi ntiyishyure umusoro ku gihe giteganywa n'amategeko, yishyura umusoro atamenyekanishije kandi atishyuye, agacibwa n'ihazabu yo mu rwego rw'ubutegetsi ku buryo bukurikira:

- 1° Makumyabiri ku ijana (20%) y'umusoro wagombaga kumenyekanisha
- 2° Mirongo ine ku ijana (40%) y'umusoro yagombaga kumenyekanisha no kwishyura, iyo yishyuye mu gihe kingana no kuva ku minsi mirongo itatu n'umwe (31) kugeza kuri mirongo itandatu (60) uherye ku muni ntarengwa wo kwishyura;

3° Mirongo itandatu ku ijana (60%) y'umusoro wagombaga kwishyurwa, iyo Usora arengeje ku gihe ntarengwa cyo kumenyekanisha no kwishyura iminsi irenga mirongo itandatu (60).

Usora umenyekanishije umusoro mu gihe giteganywa n'amategeko ariko ntawishyure mu gihe gisabwa, yishyura umusoro fatizo n'ihazabu yo mu rwego rw'ubutegetsi ku buryo bukurikira:

1° Atanu ku ijana (5%) y'umusoro fatizo wagombaga kwishyurwa, iyo yishyuye mu gihe kitarenze iminsi mirongo itatu (30) uhereye ku munsu ntarengwa wo kwishyura;

2° Icumi ku ijana (10%) y'umusoro fatizo wagombaga kwishyurwa, iyo yishyuye mu gihe kingana no kuva ku munsu mirongo itatu n'umwe (31) kugeza kuri mirongo itandatu (60) uhereye ku munsu ntarengwa wo kwishyura;

3° Mirongo itatu ku ijana (30%) y'umusoro fatizo wagombaga kwishyurwa, iyo yishyuye mu gihe kirenze iminsi mirongo itandatu (60) uhereye ku munsu ntarengwa wo kwishyura;

Iyo Komiseri mukuru yongereye igihe usora cyo kumenyekanisha umusoro, usora ntacibwa ihazabu yo mu rwego rw'ubutegetsi imaze kuvugwa, keretse mu gihe yaba atubahirije igihe yongerewe.

10.3 Ihazabu yo mu rwego rw'ubutegetsi yo gutubya umusoro icibwa nyuma y'igenzura cyangwa iperereza

Iyo igenzura cyangwa iperereza rigaragaje ko umusoro ugaragara ku imenyekanisha ry'umusoro watubijwe ku gipimo kitari munsu y'icumi ku ijana (10%) ariko kitarenze makumyabiri ku ijana (20%) by'umusoro fatizo, Usora agomba kwishyura umusoro utarishyuwe akanacibwa ihazabu yo mu rwego rw'ubutegetsi ingana n'icumi ku ijana (10%) by'umusoro yatubije.

Ihazabu yo mu rwego rw'ubutegetsi ivugwa mu gika cya mbere cy'iyi ngingo yikuba kabiri (2) iyo igipimo cyo gutubya umusoro kirenzemakumyabiri ku ijana (20%) by'umusoro fatizo wagombaga kwishyurwa.

Icyakora, iyo bigaragaye ko usora yakosoye imenyekanisha rye akanishyura umusoro ujyanye na ryo mbere y'uko amenyeshwa ko azagenzurwa kuri uwo musoro, ntacibwa ihazabu yo mu rwego rw'ubutegetsi yo gutubya umusoro ivugwa muri iyi ngingo, ariko acibwa ihazabu yo kutishyura umusoro ku gihe.

11. KUTUBAHIRIZA IBISABWA MU GUKOresha UBURYO BW'IKORANABUHANGA MU GUTANGA INYEMEZABUGUZI

Uretse abasora banditse ku musoro ku nyongeragaciro, umuntu utegetswe gutanga inyemezabuguzi ikozwe mu buryo bw'ikoranabuhanga bwemewe n'Ubuyobozi bw'imisoro ntayikoreshe acibwa ihazabu yo mu rwego rw'ubutegetsu y'amafaranga y'u Rwanda yikubye inshuro ebyiri (2) z'agaciro k'ibyagurishijwe.

Umuntu utanditse ku musoro ku nyongeragaciro ukora igikorwa gisoreshe akagabanya igiciro cyangwa umubare w'ibintu cyangwa serivisi byacurujwe akoresheje inyemezabuguzi y'ikoranabuhanga acibwa ihazabu yo mu rwego rw'ubutegetsu y'amafaranga y'u Rwanda yikubye inshuro ebyiri (2) z'agaciro k'ibyagurishijwe kagabanyijwe.

Abantu bavugwa mu gika cya mbere n'icya 2 by'iyi ngingo bahabwa ibihano byikubye inshuro ebyiri (2) ku gihano buri wese agenewe iyo yongeye gukora iryo kosa.

Gufasha, gushishikariza no kugambana n'Usora

Bitabangamiye ibiteganywa n'andi mategeko, umuntu wese wunganira Usora wemejwe n'Ubuyobozi bw'imisoro ufasha, ushishikariza cyangwa ugambana n'Usora kugira ngo bakore ibinyuranyije n'amategeko y'imisoro aba akoze ikosa rihanishwa ihazabu yo mu rwego rw'ubutegetsu ingana n'iyaciwe usora.

Kudatanga amakuru

Usora udatanze amakuru, cyangwa agatanga amakuru atuzuye, atari ay'ukuri cyangwa ayobya, ku bijyanye n'ibikorwa bigenzurwa, ahanishwa ihazabu yo mu rwego rw'ubutegetsu ingana na gatanu ku ijana (5%) by'agaciro k'igikorwa kigenzurwa.

Ihazabu yo mu rwego rw'ubutegetsu yihariye ijyanye n'umusoro ku nyongeragaciro:

Kutubahiriza ibirebana n'umusoro ku nyongeragaciro:

Umuntu utubahiriza ibirebana n'umusoro ku nyongeragaciro acibwa ihazabu yo mu rwego rw'ubutegetsu ku buryo bukurikira:

1° Ihazabu yo mu rwego rw'ubutegetsi ingana na mirongo itanu ku ijana (50%) by'umusoro ku nyongeragaciro yagombaga kuba yarakiriye mu gihe cyose yakoze ubucuruzi atariyandikishije ku musoro ku nyongeragaciro kandi yari abitegetswe;

2° Iyo umuntu utariyandikishije ku musoro ku nyongeragaciro atanze inyemezabuguzi igaragaza umusoro ku nyongeragaciro acibwa ihazabu ingana n'ijana ku ijana (100%) by'umusoro ku nyongeragaciro waciwe kandi akishyura uwo musoro ugaragara kuri iyo nyemezabuguzi;

3° Iyo umuntu akoze inyemezabuguzi ikosheje agambiriye kugabanya umusoro ku nyongeragaciro wishyurwa cyangwa agamije kongera umusoro ku nyongeragaciro uvanwamo acibwa ihazabu yo mu rwego rw'ubutegetsi ingana n'ijana ku ijana (100%) by'umusoro ku nyongeragaciro wagombaga kwishyurwa.

Urwego rwa Leta rudafatiriye umusoro ku nyongeragaciro cyangwa rwawufatiriye ariko ntiruwishyure mu Buyobozi bw'imisoro, rugomba kwishyura uwo musoro hiyongereyeho ibihano n'inyungu z'ubukererwe biteganywa n'iri tegeko.

Kudatanga inyemezabuguzi ikozwe mu buryo bw'ikoranabuhanga bikoze n'umuntu wanditse ku musoro ku nyongeragaciro

Umuntu wanditse ku musoro ku nyongeragaciro ugurishije ibintu cyangwa serivisi atabitangiye inyemezabuguzi ikozwe mu buryo bw'ikoranabuhanga acibwa ihazabu yo mu rwego rw'ubutegetsi y'amafaranga y'u Rwanda yikubye inshuro icumi (10) z'agaciro k'umusoro ku nyongeragaciro wanyerejwe.

Iyo habayeho kongera gukora ikosa, uwakoze ikosa acibwa ihazabu yo mu rwego rw'ubutegetsi ingana n'inshuro makumyabiri (20) z'agaciro k'umusoro ku nyongeragaciro wanyerejwe.

Kutubahiriza inshingano z'ukoresha uburyo bw'ikoranabuhanga mu gutanga inyemezabuguzi (EBM Invoice)

Umuntu wese utubahiriza inshingano zisabwa abakoresha uburyo bw'ikoranabuhanga mu gutanga inyemezabuguzi zirimo:

- Kugira ikoranabuhanga,
- Gutanga inyemezabuguzi,
- Kugaragaza izina nyaryo ry'igicuruzwa n'igipimo cy'umusoro,

- Igiciro cy'igicuruzwa,
- Kudasiba inyemezabuguzi nta mpamvu,

ahanishwa ihazabu yo mu rwego rw'ubutegetsi ingana n'amafaranga y'u Rwanda ibihumbi magana abiri (200.000 FRW).

Iyo habayeho kongera gukora ikosa, ihazabu yo mu rwego rw'ubutegetsi iba amafaranga y'u Rwanda ibihumbi magana ane (400.000 FRW).

Umuntu wanditse ku musoro ku nyongeragaciro ugabanya agaciro cyangwa umubare w'ibyacurujwe bisoreshwa akoresheje inyemezabuguzi y'ikoranabuhanga acibwa ihazabu yo mu rwego rw'ubutegetsi y'amafaranga y'u Rwanda yikubye inshuro icumi (10) z'agaciro k'umusoro ku nyongeragaciro wanyerejwe.

Iyo habayeho kongera gukora ikosa acibwa ihazabu yo mu rwego rw'ubutegetsi ingana n'inshuro makumyabiri (20) z'agaciro k'umusoro ku nyongeragaciro wanyerejwe.

12. IBYAHA N'IBIHANO

Icyaha cyo kunyereza umusoro

Umuntu wese ugambiriye kutishyura umusoro ukoze kimwe mu bikorwa bikurikira:

- 1° Gukoresha inyandiko mpimbano mu ibaruramari rye;
- 2° Kwigana no gukoresha inyandiko cyangwa ibikoresho byo mu buyobozi bw'imisoro byifashishwa mu gusoresha;
- 3° Guhisha ibicuruzwa bisoreshwa cyangwa imitungo ifitanye isano n'ubucuruzi;
- 4° Gukora imenyekanisha rigaragaza ko Usora atacuruje;
- 5° Guhindura izina ry'ubucuruzi bikozwe n'ukurikiranweho umusoro;
- 6° Kwandika ubucuruzi ku wundi muntu mu buriganya;
- 7° Guhisha Ubuyobozi bw'Imisoro ibitabo by'ibaruramari cyangwa kubyangiza;
- 8° Gukoresha ibitabo by'ibaruramari by'ibihimbano; aba akoze icyaha cyo kunyereza umusoro.

Iyo abihamijwe n'urukiko, ahanishwa igifungo kitari muni y'imyaka ibiri (2) ariko kitarengaje imyaka itanu (5).

Uburiganya mu busabe bwo gusubizwa umusoro:

Usora ukoresha uburiganya asaba gusubizwa umusoro aba akoze icyaha. Iyo abihamijwe n'urukiko, ahanishwa igifungo kitari muni y'imyaka ibiri (2) ariko kitarengaje imyaka itanu (5) n'ihazabu ingana n'ijana ku ijana (100%) by'umusoro yasabye atawukwiriye.

Ugukurirwaho inyungu n'ibihano usora wigaragaje

Inyungu z'ubukererwe n'ihazabu yo mu rwego rw'ubutegetsi bijyanye no kutishyura no kutamenyekanisha umusoro bivugwa muri iri tegeko, ntibicibwa Usora wigaragaje mu Buyobozi bw'imisoro akishyura umusoro atishyuye mbere y'uko amenyeshwa ko azagenzurwa.

Ukwigaragaza kuba impamvu yo gusonerwa inyungu z'ubukererwe n'ihazabu yo mu rwego rw'ubutegetsi iyo gukozwe gusa n'Usora utanditse mu Buyobozi bw'imisoro cyangwa undi musoreshwa wanditse utagishobora gukorerwa igenzura hakurikijwe ibiteganywa n'iri tegeko.

Ibihano by'ingereka

Umuntu wese ukoze ikosa cyangwa icyaha giteganyijwe muri iri tegeko, ashobora guhanishwa ibihano by'ingereka bikurikira:

- 1° Gufungirwa gucuruza mu gihe kitarenze iminsi mirongo itatu (30);
- 2° Kutemererwa gupiganira amasoko ya Leta;
- 3° Kwamburwa regisitiri y'ubucuruzi;
- 4° Gutangazwa mu bitangazamakuru (Ibinyamakuru, Radio na Television).

Uretse igihano giteganywa mu gace ka 1° n'aka 4° tw'igika cya mbere cy'iyi ngingo bitangwa na Komiseri Mukuru, ibindi bihano bivugwa muri icyo gika bitangwa n'urukiko hakurikijwe uburemere bw'icyaha cyakozwe.

Kutabangamira iyishyurwa ry'umusoro ugomba kwishyurwa n'ikurikiranacyaha ku musoreshwa

Ibihano byo mu rwego rw'ubutegetsu bivugwa muri iri tegeko ntibivanaho iyishyurwa ry'umusoro ugomba kwishyurwa cyangwa ikurikiranacyaha ku musoreshwa bireba.

13.UMUSORO W'IPATANTI

Umusoro w'ipatanti wishyurwa n'umuntu wese buri hantu atangije igikorwa cy'ubucuruzi mu karere.

Usora wese agez a imenyekanisham usoro w'ipatanti kurwego rusohabitarenze itariki ya 31 Mutarama y'umwaka uhwanyeye n'igihe cy'isoresha. Iyo ibikorwa by'ubucuruzi bisoreshwa bitangiye nyuma y'ukwezikwa Mutarama, Usora atanga umusoro w'ipatanti ungana n'amezi asigaye kugirango umwaka urangire habariwemo n'ukwezi ibikorwa byatangiriyemo.

Abasora bakora ibikorwa by'ubucuruzi bidahoraho cyangwa by'ingarukagihe, umusoro w'ipatanti utangwa ku mwaka wose kabone n'iyi ibikorwa by'ubucuruzi bisoreshwa byaba bidakorwa mu mwaka wose

Uburyo bwo kubara ipatanti

umusoro ku ipatanti ubarwa ku buryo bukurikirana

Amafaranga yose yacurujwe	Umusoro ugomba gutangwa ku mwaka /ku gihembwe
50,000,000,000 kujyana hejuru	2,000,000/500,000
Kuva kuri 25,000,000,000 Kugeza kuri 50,000,000,000	1,500,000/375,000
Kuva kuri 1,000,000,000 Kugeza kuri 25,000,000,000	1,000,000/250,000
Kuva kuri 200,000,000 Kugeza kuri 1,000,000,000	500,000/125,000
Kuva kuri 20,000,000 Kugeza kuri 200,000,000	280,000/70,000
Kuva kuri 12,000,000 Kugeza kuri 20,000,000	160,000/40,000
Kuva kuri 7,000,000 Kugeza kuri 12,000,000	120,000/30,000
Kuva kuri 2.000.000 Kugeza kuri 7,000,000	100,000/25,000
Ibikorwa bibyara inyungu byo mu mu mujyi bitanditse ku musoro ku musaruro	60,000/15,000

Ibikorwa byo mu cyaro bitanditse ku musoro ku musaruro	30,000/7,500
Gutwara abantu mu modoka y'umuntu ku giti cye	40,000/10,000
Gutwara abantu cyangwa ibintu mu bwato	20,000/5,000
Gutwara abantu cyangwa ibintu mu bwato	8,000/2000

Imenyekanisha ry'Umusoro w'Ipatanti

Iyo Usora akorera ibikorwa by'ubucuruzi mu mashami atandukanye, mu turere dutandukanye imenyekanisha rikorwa ku cyicaro gikuru no kuri buri shami;

Iyo hari ishami ridafite igicuruzo cyangwa ridashobora kugaragaza igicuruzo cyaryo, umusoro w'ipatanti umenyekanishwa hashingiwe ku gicuruzo cy'icyicaro gikuru;

Iyo Usora akorera ibikorwa by'ubucuruzi bitandukanye mu nyubako zitandukanye, buri gikorwa cy'ubucuruzi gikorera imenyekanisha ry'umusoro w'ipatanti;

Iyo ubucuruzi bumwe bugizwe n'ibikorwa byinshi bikorwa n'umuntu mu nyubako imwe, hakenerwa icyemezo kimwe kigaragaza ko umusoro w'ipatanti wishyurwa, hagakorwa n'imenyekanisha ry'umusoro rimwe kuri ibyo bikorwa byose by'ubucuruzi.

Iyo ubucuruzi bukorera ku butaka bwambukiranya imbibi z'Akarere, Usora amenyekanisha umusoro w'ipatanti muri buri Karere akoreramo.

Iyo amashami yose ari mu karere kamwe n'icyicaro gikuru, usora yishyura ipatanti hashingiwe ku gicuruzo cy'icyicaro gikuru.

Umusoro w'Ipatanti usonewe:

- Inzego za Leta zidakora ibikorwa by'ubucuruzi;
- Ibikorwa by'ubucuruzi bito n'ibiciriritse mu myaka ibiri (2) ya mbere ikurikira ishingwa ryabyo.

Amahoro yishyurwa ku mirimo ikozwe

Bitabangamiye ibiteganywa n'andi mategeko ariho, Inama Njyanama y'urwego rw'imitegekere y'Igihugu rwegerejwe abaturage ishingiyeye ku biteganywa n'iteka ry Perezida ishyiraho amahoro ku mirimo ikozwe n'urwo rwego mu ifasi yarwo.

14. UMUSORO KU BYAGUZWE

Utangwa ku bicuruzwa byakorewe mu Rwanda n'ibicuruzwa byatumijwe mu mahanga.

Ucibwa igihe:

- Igicuruzwa gisoreshwa kivanywe mu ruganda, ku birebana n'ibicuruzwa bikorerwa mu Rwanda
- Igicuruzwa kigeze mu bugenzuzi bwa Gasutamo ku birebana n'ibicuruzwa byatumijwe mu mahanga;
- Serivisi igurishijwe, ku birebana n'itumanaho rikoresheje telefoni

Igihe cy'umusoro

Igihe cy'umusoro ni ukwezi gusanzwe kugabanyijwemo ibihe bitatu bikurikira:

- kuva ku itariki ya mbere kugeza ku itariki ya 10 y'ukwezi;
- kuva ku itariki ya 11 kugeza ku itariki ya 20 y'ukwezi
- kuva ku itariki ya 21 kugeza ku mpera z'ukwezi.

Umusoro ku byaguzwe byatumijwe mu mahanga utangirwa rimwe n'amahoro ya Gasutamo

Ibicuruzwa	Ibipimo
Umutobe w'umwimerere	5%
Limonades, soda n'imitobe itari iy'umwimerere	39%
Byeri yenzwe mu bikoresho fatizo byo mu Gihugu, hatabariwemo amazi, bingana nibura na 70% by'uburemere bw'ibiyigize	30%
Izindi byeri	60%
Divayi yenzwe mu bikoresho fatizo byo mu gihugu, hatabariwemo amazi, bingana nibura na 70% by'uburemere bw'ibiyigize	30%
Izindi divayi, uretse ibikatsi by'umuzabibu bivugwa mu mutwe wa 22.04 w'urutonde rw'ibipimo by'amahoro ya gasutamo ruhuriweho n'ibihugu bigize Umuryango wa Afurika y'Iburasirazuba	70% by'agaciro ka litiro katarenze 40.000 FRW

Ibyotsi, likeri na wisiki byenzwe mu bikoresho fatizo byo mu Gihugu, hatabariwemo amazi, bingana nibura na 70% by'uburemere bw'ibibigize	60%
Ibindi byotsi, likeri na wisiki	70% by'agaciro ka litiro katarenze 150.000 FRW
Itabi ry'amasegereti	36% by'igicuruzo cy'ipaki y'amasegereti 20 hongeweho 130 FRW kuri buri paki
Isigara n'ibisa nayo bigizwe n'itabi cyangwa ibisimbura itabi	160%
Isegereti ikoresha ikoranabuhanga	30.000 FRW kuri buri segereti
Agacupa karimo amazi yifashishwa mu isegereti ikoresha ikoranabuhanga	24.400 FRW kuri buri gacupa
Lisansi (itari iy'indege)	183 FRW/ilitiro
Mazutu	150 FRW/ilitiro
Amavuta yo mu byuma	37%
Imodoka zifite moteri zifite ubushobozi buri munsu ya 1500 cc	5%
Imodoka zifite moteri zifite ubushobozi buri hagati ya 1500 na 2500 cc	10%
Imodoka zifite moteri zifite ubushobozi buri hejuru ya 2500 cc	15%
Bombo na shikareti	322 FRW/kg
Shokora	1.930 FRW/kg
Itumanaho rikoresheje telefoni	10%

Kicukiro - Sonatubes, Silverback Mall
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