



Our Ref: 19531.RRA/CGITPS/2023

Date: 20 DEC 2023

Your Ref: .....

### ITANGAZO

Ikigo cy'Imisoro n'Amahoro kiramenyesha abacuruzi batumiza ibintu mu mahanga n'abapiganira amasoko ya Leta bazakenera icyemezo cy'Ubudacyemwa mu misoro (**Quitus fiscal**) mu mwaka wa 2024 ko bagomba kohereza ibisabwa binyuze kuri iyi link <https://etax.rra.gov.rw/> . Iki cyemezo gihabwa abujuje ibi bikurikira:

1. Kuba warakoze ubucuruzi mu gihe nibura cy'umwaka umwe kandi ukaba wamenyekanishije ukanishyura umusoro ku nyongera gaciro niba uwanditseho;
2. Umusoro ku nyongera gaciro ndetse n'avansi z'umusoro ku nyungu by'umwaka wa 2023 bigomba kuba byaramenyekanishijwe bikanishyurwa;
3. Kuba umenyekanisha ukanishyura umusoro ku gihe ndetse n'ikinyuranyo cy'igicuruzo kigaragaye hagati ya TVA n'umusoro ku nyungu kikaba gifite ibisobanuro bihamye;
4. Kuba yishyura Imisoro y'imbere mu gihugu na gasutamo akoresheje ikoranabuhanga
5. Kuba mu mwaka ushize waratumije mu mahanga ibicuruzwa bifite agaciro nibura kangana n' amafaranga miliyoni 200 (CIF);
6. Ku mushoramari, kuba afite icyangombwa cy'ishoramari cyemewe;
7. Kuba atarigeze agaragara mu bikorwa bya magendu cyangwa imikorere igamije kunyereza imisoro mu gihe nibura cy'imyaka ibiri ishize;
8. Kuba afite kandi anakoresha neza EBM verisiyo ya 2 y'ubwoko bwanyuma bugezweho kandi akaba atarigeze ahanirwa imikoreshereze mibi yayo;
9. Usaba agamba kuba nta birarane by'imisoro y'imbere mu gihugu cyanwa ibya Gasutamo afite. Mu gihe yaba abifite asabwa kuba afite amasezerano asinye yo kubyishyura kandi yubahiriza ibikubiye muri ayo masezerano;
10. Kuba ataramenyekanishije ibihombo mu myaka itatu iheruka yikurikiranyije keretse abaye ari umushoramari ubifitiye icyemezo;
11. Usaba agomba gutanga ingano n'agaciro k'ibicuruzwa afite mu bubiko ku itariki asabiyeho icyemezo cy'ubudacyemwa( Quitus fiscal). Ingano y'ibicuruzwa igomba kugaragazwa mu byiciro hashingiwe ku bwoko bw'ibicuruzwa bijyanye n'ubucuruzi akora, nkuko bigaragara ku mugereka No I;
12. Harebwe ku imenyekanisha ry'umusoro ku nyungu riheruka, usaba agomba kugaragaza ko ibyatunze umwuga yamenyekanishije bifite inyemeza bwishyu za EBM cyangwa imenyekanisha rya gasutamo (DMC) ku byatumijwe mu mahanga;
13. Usaba icyemezo cy'ubudacyemwa mu misoro agomba kuzuzwa no gushyira umukono ku nyandiko yiyemeza ko buri gihe azajya ashyira ahagaragara ibiciro by'ibicuruzwa bye aho akorera nkuko bigaragara kumugereka No II
14. Kuba usaba adafite ubundi bucuruzi bufite ibirarane by'imisoro.

#### Icyitonderwa

1. Abasora bemejwe ko ari indashyikirwa mu mwaka 2023, basaba guhabwa icyemezo cy'ubudacyemwa (Quitus Fiscal) bazagihabwa mu buryo bwihuse ( Automated) hatitawe kubisabwa bivugwa hejuru kuva kuri nimeru 1 kugera ku ya 14;



2. Abasaba bagomba gutanga urwandiko rw'ubunyangamugayo ruturutse mu rugaga rw'abikorera (PSF);
3. Ingingo ya 5 ntireba abapiganira amasoko ya Leta;
4. icyemezo cya cy'udacyemwa mu misoro kigira agaciro mu gihe cy'umwaka cyatanzwemo gusa;
5. Ubusabe bw'icyemezo cy'ubudacyemwa mu misoro butangwa binyuze mu ikorana buhanga (E-tax) buherekejwe n'ibisabwa byose;
6. Hishyurwa amafaranga ibihumbi 10000 frw yo gusaba;
7. Komiseri Mukuru wa RRA afite ububasha bwo kwambura icyemezo cy'udacyemwa mu misoro uwagihawe iyo bigaragaye ko akora ibinyuranyije n'amategeko y'Imisoro;
8. Umugereka usabwa kuzuzaho amakuru ajyanye n'ibicuruzwa biri mu bubiko bw'usora ziboneka ku rubuga rwa RRA;
9. Umugereka usabwa kuzuzwa wiyemeza kuzajya ushyira ibiciro by'ibicuruzwa byawe ahagaragara aho ucururiza hose uboneka ku rubuga rwa RRA.

**Ifishi yo gusaba icyemezo cy'udacyemwa mu misoro iboneka ku rubuga rwacu:** [www.rra.gov.rw](http://www.rra.gov.rw). Ku bindi bisobanuro, mwahamagara kuri numero yacu 3004.

**BIZIMANA RUGANINTWALI Pascal**

**Komiseri Mukuru**



Umugereka wa I

INGANO N'AGACIRO K'IBICURUZWA BIRI MU BUBIKO KURI IYI  
TALIKI NSABIYEHO QUITUS YA 2024

1. Imyirondoro y'Ikigo cy'ubucuruzi

Ikigo cy'ubucuruzi	
TIN	
Aho ubucuruzi bukorerwa	
Email	
Telefoni	

1. Ingano n'agaciro k'ibicuruzwa biri mu bu biko ku wa ...../...../202...<sup>1</sup>

S/N	Item	Quantity	Unit price/Value (Frw) <sup>2</sup>	Total value
	Cement	20 bags	10,000	200,000

Italiki y'ibarura ry'ibicuruzwa biri mu bubiko:

Amazina:

Isinya:

Ikashi y'Ikigo cy'ubucuruzi

<sup>1</sup> Ushobora gukoresha indi format, icyangombwa ni uko amakuru yose asabwe haruguru agaragazwa

<sup>2</sup> Aka ni agaciro igicuruzwa gihagazeho mu bubiko, si agaciro kizagurishwaho

*A*

## Umugereka wa II

### KWIYEMEZA KUGARAGARIZA IBICIRO ABAGUZI

Izina r'ubucuruzi	
TIN	
Aho ubucuruzi bukorerwa	
Email	
Telefoni	
Kwiyemeza	<ul style="list-style-type: none"><li>• Nsobanukiwe ko kugaragariza ibiciro abaguzi ari itegeko</li><li>• Niyemeje kugaragariza abaguzi ibiciro aho neururiza hose harimo aho nkorera ubucuruzi (iduka), ku masoko n'amamurikagurisha</li><li>• Nsobanukiwe ko kutagaragariza abaguzi ibicoro bizamviramo kwamburwa Quitus n'Ikigo cy'Imisoro n'Amahoro (RRA)</li></ul>

**Itariki:**

**Amazina:**

**Isinya:**

**Ikashi y'Ikigo cy'ubucuruzi**