

IBINYABIZIGA BITEZWA CYAMUNARA N'IBIGO BYA LETA CYANGWA INKIKO

- Amasezerano y'ubugure asinyweho, ariho umukono na kasha bya noteri cyangwa amasezerano hagati y'umuhesha w'inkiko n'uwaguze
 - Kopi y'Indangamuntu y'u Rwanda cyangwa pasiporo yemewe y'ugura
 - Kopi y'indangamuntu y'umuhesha w'inkiko
- Ibyangombwa byose bisabwa bigomba gusikanwa bikomekwa muri sisiteme isabirwamo ihererekanya bisomeka neza kandi biri muri PDF.

IBINYABIZIGA BITEZWA CYAMUNARA NK'INGWATE YA BANKI

- Kopi y'indangamuntu cyangwa pasiporo y'ugura
- Kopi y'uruhushya rwo kugurisha rwatanzwe na RDB ruhakwa uwakiriye;
- Amasezerano y'ubugure yemejwe na noteri, asinywe n'uwakiriye n'ugura

Ibikubiye mu masezerano y'ubugure:

- Nimero z'Indangamuntu cyangwa pasiporo by'ugurisha n'ugura
 - Nimero ya purake na nimero ya shase by'ikinyabiziga
- Nimero iranga usora (TIN) y'ugura;
 - Ubwishyu bw'ikiguzi cy'iherekanya bwa **60,000 FRW** ku modoka cyangwa **30,000 FRW** kuri moto;
- Ibyangombwa byose bisabwa bigomba gusikanwa bikomekwa muri sisiteme isabirwamo ihererekanya bisomeka neza kandi biri muri PDF.

GUKODESHA (LEASING)

- Amasezerano hagati y'ukodesha n'uwo akodesha asinyweho kandi ariho kashi ya noteri;
- Ibyemezo by'ubwishingizi cyangwa inyandiko zigaragaza igihe ikinyabiziga cyaguriwe.
- Indangamuntu cyangwa pasiporo na numero iranga usora by'ugikodesha
- Ubwishyu bw'ikiguzi cy'iherekanya bwa 60,000 FRW ku modoka cyangwa 30,000 FRW kuri moto
- Utanga ikinyabiziga agomba kuba nta birarane afite by'imisoro kuri konti ze zose z'imisoro;;

Ibyangombwa byose bisabwa bigomba gusikanwa bikomekwa muri sisiteme isabirwamo ihererekanya bisomeka neza kandi biri muri PDF.

IHINDURANYA RY'IKINYABIZIGA RITEGETSWE N'URUKIKO

- Kopi y'imyanzuro y'urukiko (ugaragaza neza nimero ya purake, nimero ya shase n'indangamuntu y'uwatsinze urubanza).
 - Indangamuntu cyangwa pasiporo y'uwatsinze (hakurikijwe icyemezo cy'urukiko);
 - Kwishyura imisoro yose ijyanye n'ikinyabiziga guhera igihe kiguriwe, hakurikijwe icyemezo cy'urukiko;
 - Nyir'ikinyabiziga mushya agomba kuba afite nimero iranga usora (TIN);
 - Kwishyura ikiguzi cy'iherekanya cya 60,000 FRW ku modoka cyangwa 30,000 FRW kuri moto;
 - Purake n'ikarita iranga ikinyabiziga (carte jaune) iheruka bigomba gusubizwa ku muni wo gufata ibirango bishya;
- Ibyangombwa byose bisabwa bigomba gusikanwa bikomekwa muri sisiteme isabirwamo ihererekanya bisomeka neza kandi biri muri PDF.

IHINDURANYA RIKORWA N'INZEGO ZA LETA

- Ibaruwa isaba yandikirwa Komiseri Mukuru wa RRA
- Urutonde rw'ibinyabiziga bikeneye ihinduranya, rurimo nimero za plaque, nimero za shasi, na TIN z'abandikwaho ibyo binyabiziga
- Kwishyura ikiguzi cy'iherekanya cya 60,000 FRW ku modoka cyangwa 30,000 FRW kuri moto;

Ibyangombwa byose bisabwa bigomba gusikanwa bikomekwa muri sisiteme isabirwamo ihererekanya bisomeka neza kandi biri muri PDF.

Icyitonderwa:

Inyandiko zikurikira zishobora gukurwa mu bisabwa igihe ishami ry'ikoranabuhanga (IT & DT) risanze zishobora kuboneka mu buryo nkoranabuhanga biciye muri sisitemu ya **E-Tax**:

- Indangamuntu
- Icyemezo cyo kwiandikisha muri RCA
- Icyemezo cy'ubucuruzi gitangwa na RDB



RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

IBISABWA UWIFUZA GUKORA IHEREREKANYA RY'IKINYABIZIGA



— TURI HANO KU BWANYU NGO TUBAFASHE —

IBISABWA UWIFUZA GUKORA IHEREREKANYA RY'IKINYABIZIGA

IBISABWA UKORA IHEREREKANYA MU GIHE HABAYEHO KUGURISHA BISANZWE BIKOZWE N'UMUNTU KU GITI CYE/ IBIGO/IMIRYANGO ITEGAMIYE KURI LETA CYANGWA UNDI WESE UBIFITIYE UBUBASHA

1. Inyandiko y'ubugure iriho umukono wa noteri. Iyo ubugure bwabereye hanzu y'u Rwanda, ubugure bugomba kuba buriho umukono na kashe bya Ambasade y'u Rwanda muri icyo gihugu kandi bwemejwe na Minisitiri y'Ububanyi n'Amahanga y'u Rwanda (MINAFFET) cyangwa hakoreshejwe inyandiko yemejwe ku rwego mpuzamahanga (bearing apostille);

Iby'ingenzi bigomba kuba bikubiye mu masezerano y'ubugure

- Agaciro k'ikinyabiziga cyagurishijwe
- Ibigaragaza Ubwishingizi
- Indangamuntu cyangwa pasiporo ku banyamahanga y'uwigurishije
- Ibiranga ikinyabiziga kigurishwa (nimero ya purake, nimero ya shashi)
- Umukono w'ugurisha n'ugura na kashe mu gihe ugurisha ari umunyamategeko ubifitiye ububasha
- Itariki yakoreweho amasezerano y'ubugure
- Indangamuntu cyangwa pasiporo by'ugura n'ugurisha
- Uwaguze agomba kuba afite nimero iranga Usora (TIN)
- Ubwishingizi bw'ikiguzi cy'iherekanya bwa 60,000 FRW ku modoka cyangwa 30,000 FRW kuri moto
- Inyandiko mpeshabubasha (Power of Attorney) iriho umukono wa noteri (niba purake n'ikarita biranga ikinyabiziga bishya bizajya gufatwa n'uhagariye ugura)
- Indangamuntu y'uwahawe inyandiko mpeshabubasha igomba kwerekanwa ku munsu wo gufata ibiranga bishya
- Inyemezabuguzi ya EBM (niba ugurisha yanditse ku bucuruzi)
- Ikarita iranga ikinyabiziga (carte jaune)
- Ibyemezo by'ubwishingizi bw'ikinyabiziga bw'imyaka 5 mu gihe imodoka cyangwa moto bikoreshwa mu bwikorezi cyangwa ari iby'ibigo bitabifite mu bitabo by'ibaruramari
- Ubwishingizi bw'umwaka 1 niba imodoka ikoreshwa mu buryo bwite

- Uwagurishije ikinyabiziga agomba kuba nta birarane afite by'imisoro kuri konti ze zose z'imisoro.
- Icyemezo cy'inama y'ubuyobozi (ku bantu cyangwa ibigo byemewe n'amategeko)
- Icyemezo cyo kwiyandikisha muri RCA (ku makoperative)
- Ibaruwa ishyira mu mwanya umwunganizi mu mategeko
- Purake n'ikarita iranga ikinyabiziga (carte jaune) iheruka bigomba gusubizwa ku munsu wo gufata ibiranga bishya

Ibyangombwa byose bisabwa bigomba gusikanwa bikomekwa muri sisiteme isabirwamo ihererekanya bisomeka neza kandi biri muri PDF.

IMPANO

- Amasezerano y'impano asinyweho n'utanga impano n'uyihabwa kandi ariho umukono wa noteri.

Iby'ingenzi bigomba kuba bikubiye mu masezerano y'impano

- Agaciro k'ikinyabiziga mu mafaranga y'u Rwanda
- Indangamuntu cyangwa pasiporo by'utanga n'uhabwa impano
- Ibiranga ikinyabiziga kigurishwa (nimero ya purake, nimero ya shashi)
- Umukono w'utanga n'uhabwa impano na kashe mu gihe utanga ari umunyamategeko ubifite ububasha
- Itariki yakoreweho amasezerano
- Amasezerano y'impano akorewe mu mahanga agomba kuba ariho umukono na kashe bya Ambasade y'u Rwanda muri icyo gihugu kandi yemejwe na Minisitiri y'Ububanyi n'Amahanga y'u Rwanda (MINAFFET) cyangwa hakoreshejwe inyandiko yemejwe ku rwego mpuzamahanga (bearing apostille)
- Indangamuntu cyangwa pasiporo ku banyamahanga by'uwatanze impano n'uwakiriye
- Icyemezo cy'inama y'ubuyobozi (ku bantu cyangwa ibigo byemewe n'amategeko)
- Uhabwa impano agomba kuba afite nimero iranga usora (TIN)
- Ubwishingizi bw'ikiguzi cy'iherekanya bwa 60,000 FRW ku modoka cyangwa 30,000 FRW kuri moto
- Uwatanze impano agomba kuba nta birarane afite by'imisoro kuri konti ze zose z'imisoro.
- Kugaragaza uzaza gufata ibiranga bishya (indangamuntu ye cyangwa pasiporo bigomba

- kwerekanwa ku munsu wo gufata ibiranga bishya)
- Inyemezabuguzi ya EBM (niba utanga impano yanditse ku bucuruzi)
- Purake n'ikarita iranga ikinyabiziga (carte jaune) iheruka bigomba gusubizwa ku munsu wo gufata ibiranga bishya
- Ibyemezo by'ubwishingizi bw'ikinyabiziga bw'imyaka 5 mu gihe imodoka cyangwa moto bikoreshwa mu bwikorezi cyangwa ari iby'ibigo bitabifite mu bitabo by'ibaruramari
- Ubwishingizi bw'umwaka 1 niba imodoka ikoreshwa mu buryo bwite

Ibyangombwa byose bisabwa bigomba gusikanwa bikomekwa muri sisiteme isabirwamo ihererekanya bisomeka neza kandi biri muri PDF.

IZUNGURA (UZUNGURA ASHOBORA KUBA ARI MU RWANDA CYANGWA HANZE YARWO)

- Icyemezo cy'izungura cyatanzwe n'inzego z'ibanze ku rwego rw'Umurenge;
- Kopi y'Indangamuntu y'u Rwanda y'uzungura;
- Kwishyura ikiguzi cy'iherekanya cya 60,000 FRW ku modoka cyangwa 30,000 FRW kuri moto;
- Nyiri ikinyabiziga agomba kuba nta birarane afite by'imisoro kuri konti ze zose z'imisoro;
- Uzungura agomba kuba afite nimero iranga usora (TIN);
- Kugaragaza uzaza gufata ibiranga bishya (indangamuntu ye cyangwa pasiporo bigomba kwerekanwa ku munsu wo gufata ibiranga bishya)
- Ikarita iranga ikinyabiziga (carte jaune);
- Purake n'ikarita iranga ikinyabiziga (carte jaune) iheruka bigomba gusubizwa ku munsu wo gufata ibiranga bishya
- Ibyemezo by'ubwishingizi bw'ikinyabiziga bw'imyaka 5 mu gihe imodoka cyangwa moto bikoreshwa mu bwikorezi cyangwa ari iby'ibigo bitabifite mu bitabo by'ibaruramari.
- Ubwishingizi bw'umwaka 1 niba imodoka ikoreshwa mu buryo bwite.
- Imyanzuro y'urukiko (niba izungura ryaragenwe n'urukiko)

Ibyangombwa byose bisabwa bigomba gusikanwa bikomekwa muri sisiteme isabirwamo ihererekanya bisomeka neza kandi biri muri PDF.