RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

UBURYO BWO KUMENYEKANISHA UMUSORO KU NYUNGU ZA 2023

ABASORA HASHINGIWE KU NYUNGU NYAKURI

HERE FOR YOU TO SERVE

1. Sura urubuga rwa RRA kuri www.rra.gov.rw, ukande ahanditse 'MENYEKANISHA IMISORO Y'IMBERE MU GIHUGU', cyangwa unyure kuri: https://etax.rra.gov.rw/ ushyiremo TIN n'umubare w'ibanga. Niba ari ubwa mbere ugiye gukoresha E-tax, kanda kuri sign up. Mu gihe wibagiwe umubare w'ibanga, kanda Get Password, uhabwe umushya.

2. E-tax ikwereka ibyaguzwe byose (agaciro ka fagitire za EBM utabariyemo TVA), ibyatumijwe mu mahanga (CIF value) n'ibyaguzwe byafatiriweho imisoro. Ubibona ukanze Tax declaration> View purchase/ Importation option. Ayo makuru uyabona muri excel kugira ngo ubashe kuyagenzura neza (ibyaguzwe bifitiwe EBM n'ibyatumijwe mu mahanga).

   Ushobora kugenzura agaciro kagaragara ku imenyekanisha ryo muri gasutamo cyangwa kuri fagitire za EBM, ukavanamo ibitabarizwa muri uwo mwaka w'imisoro, ibizasoreshwa mu mwaka ukurikiyeho, cyangwa ibidafatwa nk'ibyatunze ubucuruzi (urugero nk'umutungo). Uzabona umubare mushya w'ibyaguzwe bifitiwe EBM, imenyekanisha ryo muri Gasutamo n'umubare wabyo bikomatanye, nk'ibyatunze umwuga byemewe muri uwo mwaka usorerwa.

   Imibare ibonetse ijyana n'igihe cy'isoresha gihera ku wa 01/01/yyyy kugeza ku wa 31/12/yyyy, kigahinduka bijyanye na nimero y'umusoro ku basora bafite igihe cy'umusoro cyihariye.

3. Kanda ku migereka unyuze kuri ANNEXURE DOWNLOAD, ukurikizeho CIT/PIT real from 2023, open, ok, ukande kuri OPTION, ukomereze kuri ENABLE THIS CONTENT, ubundi wuzuze imigereka itandukanye irimo nka Balance sheet, Profit or loss account, Company representatives, … kugeza ku witwa Ledger Account, ugende wuzuzaho amakuru usabwa, ubundi ukande VALIDATE, message, ukurikizeho OK.

   Imigereka umaze kwemeza igenda yibika kuri mudasobwa muri local disk C\RRA, ugakanda ok. Paji ya mbere ya 'Instructions' igaragaza amakuru agomba kuzuzwa ku migereka itandukanye, by'umwihariko kuri Ledger account.

Icyitonderwa:

- **Umugereka wa Ledger account (ugaragara muri Annexures download na MyRRA):**
  - Ledger irafungurwa, ikuzuzwa, ikoherezwa n'usora yerekana ibyatunze umwuga bidashobora kubonerwa fagitire za EBM cyangwa imenyekanisha ryo muri Gasutamo (reba kuri Instructions ziboneka kuri paji y'umugereka w'imenyekanisha ubone amakuru arambuye).
  - Umugereka wa Ledger ubanza kugenzurwa no kwemezwa na RRA. Mu gihe hakenewe ibimenyetso bishimangira amakuru yatanzwe kuri Ledger, bitangwa n'usora anyuze muri MyRRA, bikakirwa n'umukozi wa RRA.
  - Nyuma yo kwemezwa, usora ntabwo aba agishobora gusiba umugereka wa Ledger wemejwe.
  - Nanone, usora ntashobora gukoresha mu imenyekanisha, amafaranga aruta ayemejwe ku mugereka wa Ledger. Icyakora, ari munsi ashobora kwemerwa.

4. Subira kuri paji ukoreraho imenyekanisha, ukande kuri TAX DECLARATION, uhitemo NEW DECLARATION, ubundi wohereze ukanda SUBMIT, ukande kuri nimero y'imenyekanisha; ukande ENTER DECLARATION; wuzuzemo inshamake y'amakuru agaragara ku migereka n'andi makuru niba asabwa. Kanda kuri SAVE, haze ubutumwa, ukande kuri OK.

Icyitonderwa:

a) **Umurongo wa 17.** Ibyatunze umwuga bijyanye n'imishahara n'ibihembo: ashingira ku mushahara mbumbe wamenyekanishijwe wongereho 5 % ku migereka y'ubwiteganyirize, 7.5 % by'ubwishigizi bw'uburwayi na 0,3 by'ikiruhuko cy'ababyeyi yamenyekanishijwe mu mwaka ujyanye na nimero y'imenyekanisha (kugira ngo n'abasora bafite igihe cy'umusoro cyihariye bibonemo).

b) Umurongo wa 18. Ibyatunze umwuga bifitiwe imisoro yafatiriwe: ushingira ku musoro wafatiriwe mu gihe cy'umwaka gihuye n'ikigaragazwa na nimero y'imenyekanisha (kugira ngo abafite igihe cyumusoro cyahariye bibonemo). Irinde gusubiramo agaciro k'ibyatunze umwuga bifitiwe fagitire za EBM, mu gihe ifatira ry'umusoro ryakozwe ku gikorwa cyatangiwe fagitire ya EBM.

c) Imirongo mishya yongewemo: Umurongo wa 191 on CIT and **line 166** ku musoro ku nyungu z'amasosiyete (CIT) n'umurongo wa **166** ku musoro ku musaruro w'umuntu ku giti cye (PIT): Umusoro ku mutungo utimukanwa ugurishijwe (wa 2% gusa mu gihe wishyuwe).

d) Uburyo bwo kubara umusoro ku basora bashingira ku nyungu nyakuri cyangwa ku buryo bucishirije:

Kuri CIT hakoreshejwe inyungu nyakuri:

Kora ibaruramari ku buryo ryerekana inyungu wagize ku mwaka wose. Iyo nyungu iba ijyanye n'iminsi 365 yari igize umwaka. Iminsi yo kugeza ku wa 13/09/2023 ijyanye n'igipimo cya 30% (iminsi 256), naho igihe cyo kugera ku wa 14 Nzeri 2023 kijyanye n'igipimo cya 28% (iminsi 109). Ku rupapuro rw'imenyekanisha, inzira yo gukora iyi mibare yateguwe neza.

Urugero: Inyungu y'umwaka usorerwa: 1,000,000

Umusoro wo kugeza ku wa 13/09/2023: 1,000,000 * 256/ 365 *30%= 210,411

Umusoro wa nyum ya tariki 13/09/2023: 1,000,000 * 109/365 * 28% = 83616

Umusoro wos azasabwa ku mwaka ni: 210,411 + 83,616 = 297,027

Kuri PIT hakoreshejwe inyungu nyakuri:

Itegeko riteganya ibyiciro 4 by'umusoro ku mwaka wa 2023: 0%, 10%, 20% na 30% ku nyungu ziri hagati hagati ya Frw 0-720,000; Frw 720,001 kugeza kuri 1,200,000; Frw 1,200,001 kugeza ku 2,400,000, n'inyungu irenze Frw 1,200,000, nk'uko bikurikirana.

Urugero: Inyungu isoreshwa PIT: 5,000,000 Frw

Inyungu y'umwaka iri hagati ya 0 - 720,000 * 0%: **0**

Inyungu y'umwaka ya 1,200,000-720,000 * 10%: **48,000**

Inyungu y'umwaka ya (2,400,000-1,200,000) *20%: **240,000**

Inyungu y'umwaka irenga 2,400,000: (5,000,000-2,400,000) * 30%: **780,000**

Igiteranyo cy'umusoro w'umwaka: 0+48,000 + 240,000 + 780,000 = 1,068,000

e) Usora ufite igicuruzo cy'umwaka kirenze miliyoni 600,000,000 Frw, asabwa n'itegeko kunyuza ibitabo bye by'ibaruramari ku babaruramari b'umwuga, kugira ngo babigenzure kandi babyemeze. Usora abanza kugaragaza ikigo kizemeza ibitabo bye by'ibaruramari, akanze ahanditse **'Disclose Certifier firm'.** Icyo kigo kibona ubutumwa bubikimenyesha. Icyo kigo nacyo, nyuma yo kugenzura bya bitabo by'ibaruramari, kibishyikiriza umukiriya kinyuze muri E-TAX. Icyo gihe kizakanda kuri **Tax declaration> 'Submission of Certified Financials'.** Umukiriya ntazongera gusabwa kwinjiza ibitabo bye mu imenyekanisha ry'umusoro ku nyungu. Ubwo buryo bukora gusa ku bigo byemerewe kugenzura ibitabo by'ibaruramari.

f) Igiteranyo cyo ku murongo wa 7 no ku wa 16 ku rupapuro rw'imenyekanisha ntigishobora kurenga igiteranyo kigaragara kuri View purchases/Import. Niba igiteranyo cyo ku murongo wa 7 na 16 kirenga, sisiteme izagaragaza ubutumwa ko **'The value of expenses you tend to claim exceeds the total value of local purchases in EBM and imports on DMC'.**

g) Amafaranga agaragara ku mirongo ikurikira y'imenyekanisha ntagomba kurenga ari ku mugereka wa Ledger Account wemejwe na RRA:

- **CIT:** imirongo ya 19,25,60,65,70,75,80,106,116
- **PIT:** imirongo ya 19,21,70,75,80,85,106,11

Amafaranga ashyizwe ku mugereka wa Ledger Account atemejwe n'ubuyobozi bw'imisoro ntashobora kugaragara mu mirongo y'imenyekanisha yavuzwe.

h) Sisiteme izagenzura niba umubare washyizwe ku murongo ugaragaza ibihombo byimukanwe mu gihe cy'umusoro giheruka kitarenze icyo mu mwaka ushize w'imisoro.

i) Sisiteme izagenzura niba umubare washyizwe ku murongo w'imisoro yishyuwe ku mabuye y'agaciro (Tax paid on minerals) utarenga uw'imisoro wishyuwe ku mabuye y'agaciro mu mwaka wose.

j) Amafaranga abarwa kuri avansi mu bihembwe (IQP) ni ayishyuwe gusa.

5 Kanda kuri CONTINUE WITH UPLOAD ANNEXURES, UPLOAD, BROWSE, Computer, local disk C/RRA, uhitemo imigereka yujujwe yagiye yibika muri mudasobwa, ukandeho kabiri, ukomereze kuri SUBMIT,ubone ubutumwa(Message), ukande kuri OK.

6 Kanda kuri COMPARE WITH DECLARATION: Genzura ku ruhande rw'ibumoso, niba amakuru y'imenyekanisha ahura n'ari ku ruhande rw'iburyo mu migereka yometsweho. Niba bitangana, kosora aho biri ngombwa, ku imenyekanisha cyangwa ku mugereka.

7 Kanda kuri Disclose filer and certifier wemeze uwohereza imenyekanisha n'ikigo cyemeje ibitabo by'imari.

8 Kanda kuri submit wohereze, unasohore (print) inyandiko yemeza imenyekanisha (ACKNOLEDGEMENT RECEIPT) kugira ngo ubashe kwishyura.

9 Zirikana kwishyura umusoro ukoresheje ikoranabuhanga. Gukoresha amafaranga yo mu ntoki bitera imbogamizi kuri serivisi zimwe zitangwa na RRA

RRA kandi iributsa ibigo n'inzego bisonewe umusoro ku nyungu z'amasosiyete, kugeza mu buyobozi bw'imisoro ibitabo byabo by'ibaruramari, bitarenze itariki iteganywa n'amategeko.