

RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

KUBAHIRIZA INSHINGANO Z'IMISORO KU RWEGO RW'INGANDA

HERE FOR YOU TO SERVE

Urwego rw'Inganda rufite uruhare runini ku misoro yinjira mu isanduku ya Leta. Ibibazo byo kutubahiriza inshingano zo gusora bigaragara cyane mu kwiyandikisha, gukora imenyekanisha, kwishyura imisoro no gukora imenyekanisha rituzuye neza.

1. Ingorane zijyanye no kwandikisha ubucuruzi

Umuntu wese utangiye ibikorwa by'ubucuruzi bikomokaho umusoro ategetswe kwandikisha ibikorwa bye mu kigo cy'iterambere (RDB) mu gihe cyitarenze iminsi irindwi (7) kuva atangiye ibyo bikorwa cyangwa ashinze sosiyete.

Ubusesenguzi bwagaragaje ko:

- Hari Abasora biyandikisha ku misoro imwe ntibiyandikishe ku yindi kandi bujuje ibisabwa.

Mu gihe cyo kwandikisha ubucuruzi uwandikisha agomba:

- Kugaragaza neza ibikorwa agiye gukora
- Kugaragaza neza aho ibikorwa bye biherereye (Akarere, Umurenge, Akagari, Umudugudu, nimero y'umuhanda n'ibindi)
- Kugaragaza ubwoko bw'imisoro yiyandikishaho.
- Kugaragaza niba ari ibikorwa bwite cyangwa sosiyete
- Kugaragaza umwirondoro wa nyiribikorwa by'ubucuruzi/ abanyamigabane (amazina, irangamuntu/pasiporo, nimero za telefone na email address)

2. Ibibazo byagaragaye mu imenyekanisha ry'imisoro

Ubusesenguzi bwagaragaje ibi bikurikira:

- Gukora imenyekanisha impitagihe
- Abasora bamwe badakora imenyekanisha

Abasora barasabwa kujya bakora imenyekanisha ku gihe bikabarinda ibihano

3. Ingorane zo kutishyura imisoro ku gihe

Ubusesenguzi bwagaragaje ko hari ibirarane byinshi by'imisoro muri icyi cyiciro cy'inganda

Abasora barasabwa:

- Kwishyura imisoro yose ku gihe giteganywa n'amategeko
- Gukurikirana ubucuruzi bwabo bandika ibyacurujwe byoseKwishyura imisoro yose ku gihe giteganywa n'amategeko
- Gukurikirana ubucuruzi bwabo bandika ibyacurujwe byose

4. Imbogamizi zituruka ku gukora imenyekanisha rituzuye neza

Ubusesenguzi bwa RRA bwagaragaje ibi bikurikira:

Ubusesenguzi bwa RRA bwagaragaje ibi bikurikira:

- Gutubya ibyacurujwe;
- Kumenyekanisha ibyacurujwe nkibisonewe kandi bicibwaho umusoro;
- Kumenyekanisha ibyacurujwe byishyura umusoro kunyongeragaciro nk'ibisoreshwa kuri zeru;
- Kutamenyekanisha ibyinjiye bikomoka kubicuruzwa byoherejwe mu mahanga;
- Ibyacurujwe bidafitiwe inyemezabwishyu;
- Gutubura agaciro k'ibyacurujwe;
- Gutubura agaciro k'ibicuruzwa biri mu bubiko;
- Gutubya umushahara mbumbe;
- Kutamenyekanisha umusoro ku bihembo by'abakozi ukomoka ku musaruro utangwa mubintu;
- Kutamenyekanisha umusoro wa 15% ku bihembo ku bakozi ba nyakabyizi;
- Abakozi bahoraho bakishyurirwa umusoro kubihembo nkabakozi ba nyakabyizi;
- Gufatira umusoro wa 15% ku gaciro bwite aho kuba ku gaciro mbumbe;
- Kumenyekanisha ibihembo ku bakozi binyuranye nibigaragara mu bitabo by'ibaruramari;
- Gutubya umusoro wafatiriwe (15%);
- Kumenyekanisha umusoro wafatiriwe muri gasutamo wa 5% unyuranye n'uwishyuwe;
- Kudafatira 15% ku byishyuwe abatanditse ku misoro;
- Gufatira umusoro wa 15% ku bitabiriye inama y'ubutegetsi aho kuba 30%;
- Kudafatira umusoro ku nyongeragaciro wishyurwa n'uwakiriye serivise ahawe n'umunyamahanga kandi izo serivice ziboneka mugihugu (VAT reverse charge);
- Gusaba gusubizwa umusoro ku nyongeragaciro wishyuwe kubyaranguwe bidakurwa mubyatunze umwuga mugihe habarwa umusoro;
- Gusaba gusubizwa umusoro ku nyongeragaciro wishyuwe ku byaranguwe bitajyanye n'umwuga;
- Gutubura umusoro ku nyongeragaciro wishyuwe kubyaranguwe mugihugu;
- Kutamenyekanisha umusoro ku nyongeragaciro kubicuruzwa byamamaza;
- Kutamenyekanisha umusoro ku byaguzwe kubicuruzwa byamamaza;
- Kudatandukanya umusoro ku nyongeragaciro wishyuwe ku byaranguwe byishyura umusoro ku nyongeragaciro n'ibitawishyura;
- Kumenyekanisha mubyatunze umwuga umusoro ku nyongeragaciro wasubijwe usora;
- Gutubura ubwicungure (ubusaze bw'imitungo);
- Ibyatunze umwuga bidafitiwe inyemezabwishyu;
- Ibyatunze umwuga bidafitanye isano nawo;
- Kumenyekanisha amafaranga ya komisiyo mu byatunze umwuga no mu kiguzi cy'ibicuruzwa icyarimwe;
- Gutubura ibyatunze umwuga ku bwishyu bw'ubukode;
- Kumenyekanisha ibyatunze umwuga mu gihe gitandukanye n'umwaka wisoresha;
- Kumenyekanisha ibyatunze umwuga bidakurwamo mu gihe habarwa umusoro:
  - Amahazabu, inyungu z'ubukererwe n'ibihano;
  - Amafaranga yakoreshejwe mu nyungu bwite;
- Imikoreshereze ya EBM itanoze:
  - Kudatanga inyemezabuguzi ya EBM;
  - Gutubya igiciro cy'ibicuruzwa ku nyemezabuguzi ya EBM;
  - Gutesha agaciro /gusesa inyemezabuguzi idafitiwe iy'umwimerere;
- Kutamenyekanisha umusoro ku nyungu z'ubukode;
- Kumenyekanisha igihombo gikomoka ku bicuruzwa byangiritse n'ibyarengeje igihe cyo gukoreshwa bidafitiwe impapuro z'urwego rubifiye ububasha;
- Kutamenyekanisha umusoro ku gaciro kiyongereye (Capital gain tax);
- Imigabane yongerwa muri sosiyete nk' inguzanyo ariko itujuje ibiranga inguzanyo;
- Kudafatira umusoro ukomoka kunyungu ku nguzanyo;
- Gukoresha igipimo cy'ivunjisha kitaricyo kubwishyu bukozwe mu mafaranga y'amanyamahanga;
- Kumenyekanisha umusoro kunyongeragaciro utariwo ku byaranguwe n' ibyacurujwe.

Hakwiye kumenyekanishwa iki?

- Agaciro k'ibyinjiye byose
- Ibihembo by'abakozi n'umusoro ku bihembo
- Ibyasohotse/ibyaguzwe/ibyishyuwe nyakuri

Icyo dusaba Abasora

Abasora bari mu rwego rw'inganda barasabwa kubahiriza inshingano nkuko amategeko y'imisoro abiteganya mu gucyemura ibibazo byagaragajwe haruguru. Abasora badafite EBM barasabwa kwihutira kuzisaba. Abasora bafite EBM barasabwa kuzikoresha neza batanga inyemezabuguzi igihe cyose bacuruje, bandikaho ibiciro nyakuri, izina ry'igicuruzwa na nimero iranga usora (TIN) cyangwa nimero ya telefone y'umuguzi. Abasora barasabwa gukorana n'abafite EBM kugira ngo bizaborohere kumenyekanisha ibyatunze umwuga. Ikigo cy'Imisoro n'Amahoro cyiteguye kubafasha kuzuza neza inshingano z'imisoro.