



KUBAHIRIZA INSHINGANO Z'IMISORO KU RWEGO RW'INGANDA

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

1 INGORANE ZIJYANYE NO KWANDIKISHA UBUCURUZI

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

Ubusesenguzi bwagaragaje ko:

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

Mu gihe cyo kwandikisha ubucuruzi uwandikisha agomba:

- z Kugaragaza neza ibikorwa agiye gukora
- z Kugaragaza neza aho ibikorwa bye biherereye (Akarere, Umurenge, Akagari, Umudugudu, nimeru y'umuhanda n'ibindi)
- z Kugaragaza ubwoko bw'imisoro yiyandikishaho.
- z Kugaragaza niba ari ibikorwa bwite cyangwa sosiyete

- z Kugaragaza umwirondoro wa nyiribikorwa by'ubucuruzi/abanyamigabane (amazina, irangamuntu/pasiporo, nimeru za telefone na email address)

2 IBIBAZO BYAGARAGAYE MU IMENYEKANISHA RY'IMISORO

Ubusesenguzi bwagaragaje ibi bikurikira:

- z Gukora imenyekanisha impitagihe
- z 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:

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

4 IMBOGAMIZI ZITURUKA KU GUKORA IMENYEKANISHA RITUZUYE NEZA

Ubusesenguzi bwa RRA bwagaragaje ibi bikurikira:

- z Ikibazo gihoraho cyo kutamenyekanisha agaciro kose k'ibyinjiye
- z Kumenyekanisha mu byatunze umwuga umusoro ku nyongeragaciro wasubijwe usora



RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

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- z Gufatira umusoro wa 15% ku bitabiriye inama y'ubutegetsi aho kuba 30%
- z Kutamenyekanisha umusoro ukomoka k'umusaruro utangwa mu bintu
- z Kunyuranya ibihembo by'abakozi bimenyekanishwa n'ibigaragara mu bitabo by'ibaruramari
- z Kutamenyekanisha umusoro wa 15% ku bihembo ku bakozzi ba nyakabyizi
- z Kutamenyekanisha inyungu zikomoka ku bukode
- z Kudafatira 15% ku byishyuwe abatanditse mu misoro
- z Kumenyekanisha agaciro katariko ku bihombo biba byimuriwe mu mwaka w'isoresha ukurikira
- z Kumenyekanisha igihombo gikomoka ku bicuruzwa byangiritse n'ibyarengeje igihe cyo gukoreshwa bidafite impapuro z'urwego rubifiye ububasha
- z Kumenyekanisha ibyatunze umwuga bidakurwamo mu gihe habarwa umusoro
 - Kumenyekanisha amahazabu,inyungu z'ubukerererwe n'ibihano
 - Ibyatunze umwuga bidafite inyemezabwishyu
 - Kumenyekanisha amafaranga yakoreshejwe mu bidafitanye isano n'umwuga
 - Kumenyekanisha umusoro ku nyongeragaciro wishyuwe ku byaranguwe udahuye n'umwuga

- z Kutamenyekanisha inyungu zikomoka ku mitungo yagurishijwe
- z Kumenyekanisha inyemezabuguzi yateshejwe agaciro/yasheshwe idafite ibimenyetso
- z Kudafatira umusoro ku nyongeragaciro wishyurwa n'uwakiriye serivise ahawe n'umunyamahanga kandi izo serivise ziboneka imbere mu gihugu (VAT reverse charge)
- z Kumenyekanisha ibyacuujwe nk'ibisonewe kandi bicibwaho umusoro
- z Gufatira umusoro wa 15% ku gaciro bwite aho kuba ku gaciro mbumbe
- z Kutamenyekanisha umusoro ku byaguzwe ku bicuruzwa byamamaza
- z Kudatandukanya umusoro ku nyongeragaciro wishyuwe ku byaranguwe byishyura umusoro ku nyongeragaciro n'ibisonewe
- z Gukoresha ijanisha ritari iry'ukuri mu kugena ubwicungure /ubusaze bw'imitungo
- z Gutubya igiciro cy'ibicuruzwa ku nyemezabuguzi ya EBM
- z Gutubura agaciro k'ibyaranguwe
- z Gutubura agaciro k'ibicuruzwa biri mu bubiko
- z Kumenyekanisha amafaranga ya komisiyo mu byatunze umwuga no mu kiguzi cy'ibicuruzwa
- z Imigabane yongerwa muri sosiyete nk'inguzanyo ariko itujuje ibiranga inguzanyo

- z Kudafatira umusoro ukomoka ku nyungu ku nguzanyo
- z Gukoresha igipimo cy'ivunjisha kitaricyo kubwishyu bukozwe mu mafaranga ya manyamahanga
- z Gutubya inyungu bikomoka ku gukoresha nabi umusoro ku nyongeragaciro kubyaranguwe n' ibyacuujwe

HAKWIYE KUMENYEKANISHWA IKI?

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

ICYO DUSABA ABASORA

Abasora bari mu rwego rw'inganda barasabwa kubahiriza inshingano nkuko amategako y'imisoro abiteganyaga mu gucyemura ibibazo byagaragajwe haruguru. Abasora badafite EBM barasabwa kwihutira kuzisaba. Abasora bafite EBM barasabwa kuzikoresha neza batanga inyemezabwishyu igihe cyose bacurujwe, bandikaho ibiciro nyakuri, izina ry'igicuruzwa na nimero iranga usora (TIN) y'umuguzi. Abasora barasabwa gukorana n'abafite EBM kugira ngo bizaborohere kumenyekanisha ibyatunze umwuga kuko ibidafite inyemezabwishyu ya EBM bitemerwa gukurwamo. Ikigo cy'Imisoro n'Amahoro cyiteguye kubafasha kuzuzanya neza inshingano z'imisoro.