



RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

KUBAHIRIZA INSHINGANO Z'IMISORO KU RWEGO RW'ABANYAMWUGA

HERE FOR YOU TO SERVE

Urwego rw'abanyamwuga rufite uruhare ruto ku misoro yinjira mu isanduku ya Leta. Ibibazo byo kutubahiriza inshingano zo gusora bigaragara cyane mu nshingano z'ingenzi z'abasora arizo; 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, numero 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, numero 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 ibirarane byinshi by'imisoro muri ur'Urwego rw'abanyamwuga bigaragara mu ibigo bito n'ibiciriritse

Abasora barasabwa:

- Kwishyura 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:

- Gutubya ibyinjijwe;
- Ibyatunze umwuga bidafitiwe imyemezabwishyu;
- Kudafatira 15% ku byishyurwa abatanditse ku misoro;
- Kumenyekanisha inshuro irenze imwe ibyatunze umwuga;
- Kumenyekanisha ibyatunze umwuga bitari ukuri;
- Kudafatira umusoro ku nyongeragaciro wishyurwa n'uwakiriye serivise ahawe n'umunyamahanga kandi izo serivise ziboneka imbere mu gihugu (VAT reverse charge);
- Kumenyekanisha mubyatunze umwuga umusoro kunyongeragaciro wasubijwe usura;
- Kumenyekanisha agaciro katariko k'ibihombo biba byimuriwe mu mwaka w'isoresha ukurikira;
- Kutamenyekanisha umusoro ku bihembo by'abakozi ukomoka ku musaruro utangwa mubintu;
- Imikoreshereze itanoze ya EBM:
 - Kudatanga inyemezabuguzi ya EBM;
 - Gutubya agaciro k'ibinjijwe kunyemezabuguzi ya EBM;
 - Gutesha agaciro /gusesa inyemezabwishyu idafitiwe iy'umwimerere.
- Kumenyekanisha ibyatunze umwuga bidakurwamo mugihe habarwa umusoro:

- Gukoresha ijanisha ritari iryukuri mu kugena ubwicungure /ubusaze bw'imitungo;
- Kumenyekanisha ibyaguzwe n'ibyatunze umwuga bitajyanye nuwomwuga;
- Gusaba gusubizwa umusoro ku nyongeragaciro wishyurwa ku byaranguwe bitajyanye n'umwuga;
- Kutandikisha imitungo y'ibigo ku misoro y'inzeho z'ibanze.

Hakwiye kumenyekanishwa iki?

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

Icyo dusaba Abasora

Abasora bari mu rwego rw'abanyamwuga barasabwa kubahiriza inshingano nkuko amategeko y'imisoro abiteganyaga mu gucyemura ibibazo byagaragajwe haruguru. Abasora badafite EBM barasabwa kwihutira kuzisaba. Abasora bafite EBM barasabwa kuzikoresha neza batanga inyemezabwishyu igihe cyose batanze serivise yishyurwa, bandikaho ibiciro nyakuri, izina rya serivise na numero iranga usura (TIN) cyangwa numero ya telefone y'uwahawe serivise. Abasora barasabwa gukorana n'abafite EBM kugira ngo bizaborohere kumenyekanisha ibyatunze umwuga. Ikigo cy'imisoro n'Amahoro cyiteguye kubafasha kuzuza neza inshingano z'imisoro.

