

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 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 bihererey (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 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:

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- Gutubya ibyinjijwe;
- Kumenyekanisha umusoro wafatiriwe muri gasutamo wa 5% unyuranye n'uwishyuwe;
- Kudafatira 15% ku byishyuwe abatanditse ku misoro;
- Kutamenyekanisha umusoro ku bihembo by'abakozi ukomoka ku musaruro utangwa mubintu;
- Kumenyekanisha ibihembo ku bakozi binyuranye nibigaragara mu bitabo by'ibaruramari;
- Kudafatira umusoro ku nyongeragaciro wishyurwa n'uwakiriye serivise ahawe n'umunyamahanga kandi izo serivise ziboneka mu gihugu (VAT reverse charge);
- Gusaba gusubizwa umusoro ku nyongeragaciro wishyuwe ku byaranguwe bitajyanye n'umwuga;
- Kumenyekanisha mu byatunze umwuga umusoro kunyongeragaciro wasubijwe usora;
- Kumenyekanisha ibyatunze umwuga bidakurwamo mugihe habarwa umusoro:
  - Amahazabu, inyungu z'ubukererwe n'ibihano;
  - Amafaranga yakoreshejwe mu nyungu bwite;
- Kumenyekanisha ibyatunze umwuga bidafitanye isano nawo;
- Kumenyekanisha inshuro irenze imwe ibyatunze umwuga;
- Ibyatunze umwuga bidafitiwe imyemezabwishyu;
- Gutubura ubwicungure (ubusaze bw'imitungo);
- Kutandikisha imitungo y'ikigo ku misoro y'inzego z'ibanze;
- Imikoreshereze ya EBM itanoze:
  - Kudatanga inyemezabuguziya EBM;
  - Gutubya agaciro k'ibyinjiye ku nyemezabuguzi ya EBM;
  - Gutesha agaciro /gusesa inyemezabuguzi idafitiwe iy'umwimerere.

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'abanyamwuga 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 batanze serivise yishyurwa, bandikaho ibiciro nyakuri, izina rya serivise na nimero iranga usora (TIN) cyangwa nimero 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.

