



RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

KUBAHIRIZA INSHINGANO Z'IMISORO KU RWEGO RW'UBWUBATSI BWUBAKA AMAZU RUKANAYAGURISHA (REAL ESTATE)

HERE FOR YOU TO SERVE

Urwego rw'ubwubatsi bwubaka amazurukanayagurisha 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; gukora imenyekanisha, kwishyura imisoro no gukora imenyekanisha rituzuye neza.

1. Ingorane zijyanye no kwandikisha ubucuruzi

Umuntu wese utangiye ibikorwa by'ubucuruzi byishyura 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:

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

Mu gihe cyo kwandikisha ubucuruzi uwandikisha agomba:

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

- 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'ubucuruzi bujyanye n'inyubako bigaragara mu bigo bito.

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:

- Kutamenyekanisha umusoro kunyongeragaciro ukomoka ku nyungu ku byagurishijwe;
- Kudafatira 15% kubyishyurwa abatanditse ku misoro;
- Kutamenyekanisha inyungu zikomoka ku mitungo yagurishijwe;
- Gutubya ibyacurujwe;
- Gukoresha ijanisha ritari iryukuri mu kugena ubwicungure /ubusaze bw'imitungo;
- Kudafatira umusoro ku nyongeragaciro wishyurwa n'uwakiriye service ahawe n'umunyamahanga kandi izo service ziboneka imbere mugihugu;
- Kumenyekanisha ibyatunze umwuga bidafitewe inyemezabwishyuru;
- Kutamenyekanisha umusoro ku bihembo by'abakozi ukomoka ku musaruro utangwa mubintu;
- Kumenyekanisha igicuruzo k'umusoro k'umusaruro kinyuranye n'icyamenyekanishijwe k'umusoro kunyongeragaciro;
- Imikoreshereze itanoze ya EBM:
 - Kudatanga inyemezabwishyuru ya EBM;
 - Gutubya igiciro cy'ibicuruzwa kunyemezabuguzi ya EBM;
 - Gutesha agaciro /gusesa inyemezabwishyuru idafitewe iy'umwimerere.

Hakwiye kumenyekanishwa iki?

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

Icyo dusaba Abasora

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

