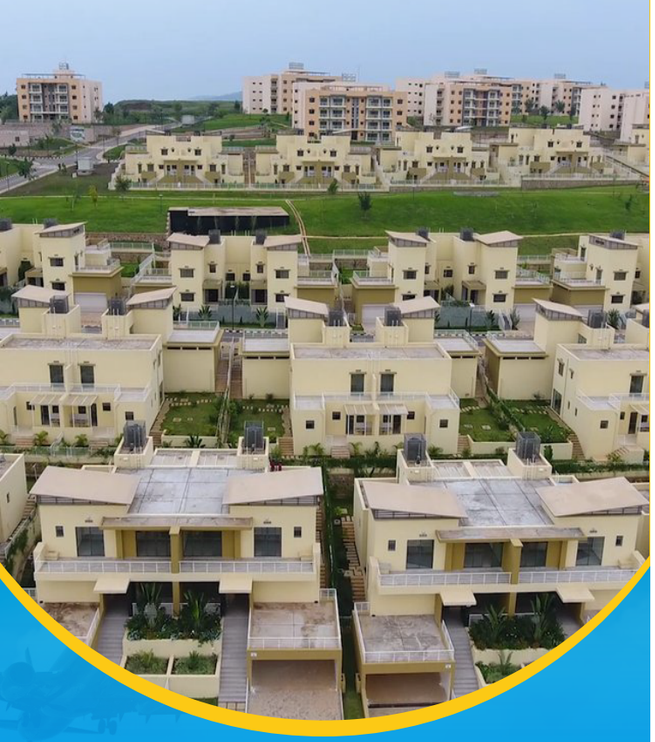


RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

KUBAHIRIZA INSHINGANO Z'IMISORO KU RWEGO RW'UBUCURUZI BUJYANYE N'INYUBAKO (REAL ESTATE)

HERE FOR YOU TO SERVE

Urwego rw'ubucuruzi bujyanye n'inyubako rufite uruhare ruto 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 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 ibirarane byinshi by'imisoro muri ur'Urwego rw'ubucuruzi bujyanye n'inyubako bigaragara mu basora bato.

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 ibyacurujwe;
- Ibyaranguwe bidafitiwe inyemezabwishyu;
- Kutamenyekanisha inyungu zikomoka ku mitungo yagurishijwe;
- Kutamenyekanisha umusoro ufatirwa wa 30% kubitabiriye inama y'ubutegetsi;
- Gufatira umusoro wa 15% ku bitabiriye inama y'ubutegetsi aho kuba 30%;
- Kudafatira 15% kubyishyuwe abatanditse ku misoro;
- Kumenyekanisha umusoro ufatirwa wa 3% na 5% bidafitiwe ibihamya;
- Gutubya umushahara mbumbe;
- Kutamenyekanisha umusoro ku bihembo by'abakozi ukomoka ku musaruro utangwa mubintu;
- Kumenyekanisha ibihembo ku bakozi binyuranye nibigaragara mu bitabo by'ibaruramari;
- Gutubura umusoro ku nyongeragaciro wishyuwe kubyaranguwe mu gihugu;
- Kutamenyekanisha umusoro kunyongeragaciro ukomoka ku nyungu ku byagurishijwe;
- Kudafatira umusoro ku nyongeragaciro wishyurwa n'uwakiriye serivise ahawe n'umunyamahanga kandi izo serivise ziboneka mu gihugu (VAT reverse charge);
- Kudatandukanya umusoro ku nyongeragaciro wishyuwe ku byaranguwe byishyura umusoro ku nyongeragaciro n'ibitawishyura;
- Kumenyekanisha ibyatunze umwuga bidafitiwe inyemezabwishyu;
- Kumenyekanisha inshuro irenze imwe ibyatunze umwuga;
- Kumenyekanisha ibyatunze umwuga bidakurwamo mu gihe habarwa umusoro:
  - Amahazabu, inyungu z'ubukerererwe n'ibihano;
  - Amafaranga yakoreshejwe kunyungu bwite;
  - Igihombo gikomoka kw'ivunjisha kitari ukuri;
  - Gutubura ubwicungure (ubusaze bw'imitungo);
  - Kumenyekanisha amadeni ufitiwe adafite ibihamya;
  - Imikoreshereze ya EBM itanoze:
    - Kudatanga inyemezabuguzi ya EBM;
    - Gutubya igiciro cy'ibicuruzwa 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'ubucuruzi bujyanye n'inyubako 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.

