RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

IBIBAZO BYIBAZWA CYANE KU GUHAGARIKISHA TIN

1. Ni irihe tandukaniro riri hagati yo guhagarikisha Konti y'umusoro no gufungisha TIN?

Gufungisha Konti y'umusoro bikorwa igihe umuntu ashaka kuhagarikisha umusoro runaka kubera impamvu zitandukanye (Urugero: guhagarikisha umusoro wa TVA, TPR cyangwa ubundi bwoko bw'umusoro).

Naho gufungisha TIN, bikorwa igihe umuntu ashaka gufungisha TIN ye y'ubucuruzi muri rusange.

2. Ni hehe umuntu anyura ashaka gufungisha TIN ye/Konti y'imisoro?

Gufungisha TIN/ Konti y'imisoro bikorwa mu buryo bw'ikoranabuhanga umuntu anyuze ku rubuga rwa RRA, agakanda ahanditse **"Menyekanisha imisoro y'imbere mu gihugu"** akuzuzamo TIN ye n'ijambobanga ubundi agakanda ahanditse **"Online Requests"**, agahitamo **"Business closure"** ubundi agakurikiza amabwiriza.

3. Ni izihe konti z'imisoro umuntu yasaba gufungisha akoresheje ubu buryo bw'ikoranabuhanga?

Usaba gufungisha konti zose z'imisoro yaba iy'imbere mu gihugu, iya gasutamo n'iy'inzego z'ibanze anyura muri ubu buryo bw'ikoranabuhanga.

4. Ese ubu buryo bwo gufungisha TIN bureba nde?

Uburyo bwo gufungisha TIN bureba umuntu wese wanditse ku misoro y'ubucuruzi ariko atakibukora kubera impamvu zitandukanye cyangwa ukeneye guhagarikisha ubwoko bumwe bw'umusoro yanditseho. Usora ushaka gufungisha TIN burundu, ahitamo impamvu yiswe "de-registration" mu gihe gusa ubucuruzi butagikora kubera ko nyirabwo yitabye Imana, cyangwa bwarasheshwe burundu. TIN z'ibinyabiziga bidakora ubucuruzi cyangwa iz'umutungo utimukanwa (urugero: ubutaka) iyo nyir'uwo mutungo akiriho ntabwo ba nyirabyo barebwa n'ubu buryo bwo gusaba gufungisha TIN burundu.

5. Kugira ngo umuntu yinjire muri system ya E-tax agiye gufungisha TIN ye asabwa iki?

Kwinjira muri sisitemu ya E-tax umuntu asabwa gushyiramo TIN ye n'ijambobanga. Iyo umuntu atibuka ijambobanga rye, akanda munsi ahanditse: Forgot Password, agakora "Reset password", kugira ngo ahabwe ijambobanga rishya, ryoherezwa kuri sms kuri telefone ye, akaba ari ryo akoresha.

6. Iyo umuntu amaze kwinjira muri E-tax ashaka gufungisha TIN ye abigenza ate?

Iyo umuntu ageze muri sisitemu ya E-tax akanda hasi ibumoso ahanditse "Online Requests" akongera agakanda ahanditse "Business closure" agakurikiza amabwiriza.

7. Ni iki gikurikiraho iyo umuntu yamaze kohereza ubusabe bwe bwo gufungisha TIN/guhagarikisha konti y'umusoro?

Uwamaze gusaba guhagarikisha ubucuruzi cyangwa gufungisha TIN, ahita abona ibaruwa imusubiza mu gihe kitarenze iminota 5 kandi akayibonera muri sisitemu yasabiyemo. Cyakora asabwa gukomeza kubika ibitabo bye by'ibaruramari byibura mu gihe kingana n'imyaka 10.

8. Ese birashoboka ko umuntu yasaba gufungisha TIN ye kandi afite imyenda y'imisoro yamenyekanishine ariko atishyuye?

Yego birashoboka, iyo ugeze muri sisitemu ya E-tax utangiye gusaba gufungirwa TIN, iyo ufitemo imyenda y'imisoro wamenyekanishije ariko ntiwishyure sisitemu irayikwereka yose. Icyo gihe ushobora gukomeza ukohereza ubusabe bwawe cyangwa se ukabanza kuyishyura. Iyo wohereje ubusabe bwawe utishyuye iyo myenda, uhabwa icyangombwa cy'agateganyo, ariko ukabwirwa ko uzahabwa icyangombwa cyo guhagarika TIN burundu umaze kwishyura iyo myenda yose.

9. Bigenda bite iyo ufite imyenda y'imisoro ugafungirwa TIN by'agateganyo?

Iyo ufungiwe TIN by'agateganyo kubera imyenda utishyuye, sisitemu ikomeza kubara inyungu n'amande by'iyo myenda kugeza igihe uzishyurira. Cyakora,

sisitemu igukuraho inshingano zo kumenyekanisha umusoro runaka iyo igihe cy'imenyekanisha cyawo kigeze.

10. Bigenda bite iyo ushaka gusaba guhagarikirwa TIN kandi hari imisoro utamenyekanishije?

Biterwa n'ubwoko bw'umusoro:

- Iyo utamenyekanishije umusoro ku nyungu (PIT/CIT) urengeje miliyoni 2 z'ibyacurujwe, ibyinjiye mu gihugu cyangwa ibyaguzwe, sisitemu ihita iguha ubutumwa bukubwira ko ugomba kubanza gukora imenyekanisha mbere y'uko usaba gufungirwa TIN.
- Iyo usaba afite imisoro ya TVA atamenyekanishije, sisitemu imuha ubutumwa bumusaba kubanza kuyimenyekanisha yose.
- Ku yindi misoro isigaye itaramenyekanishijwe, ntabwo ibuza umuntu gusaba guhagarikisha TIN.

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