RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

# IBIBAZO BIKUNDA KUBAZWA

# KUMENYEKANISHA NO KWISHYURA UMUSORO KU NYUNGU WA 2023

## 1. Ninde bita Nyakabyizi?

Nyakabyizi ni umukozi ukora imirimo itagomba ubuhanga bwihariye, uhawe akazi n'umukoresha mu gihe kitarenze iminsi mirongo itatu (30) ikomatanyije mu gihe kingana n'amezi cumi n'abiri (12);

## 2. Ni irihe tandukaniro riri hagati y'umusoro ku nyugu z'umuntu ku giti cye (PIT) n'umusoro ku nyungu z'amasosiyete (CIT).

Umusoro ku nyungu z'umuntu ku giti cye (PIT) ni umusoro ku musaruro ucibwa umucuruzi ku giti cye, mu gihe umusoro ku nyungu z'amasosiyete ari umusoro ku musaruro ucibwa ku nyungu z'ibigo cyangwa amasosiyete;

## 3. Ninde urebwa no kumenyekanisha no kwishyura umusoro ku nyungu?

Ni umuntu cyangwa ikigo bakora ibikorwa bibyara inyungu kandi biyandikishije ku musoro ku musaruro.

## 4. Ni gute namenyekanisha umusoro ku nyungu CIT/PIT nkoresheje sisiteme ya E-Tax?

**Mu kumenyekanisha umusoro ku nyungu**

1. Jya ku rubuga www.rra.gov.rw
2. Kanda ahanditse **"Menyekanisha imisoro y'imbere y'igihugu"**
3. Shyiramo **TIN** na **password** (iyo wibagiwe password, ukanda ahanditse **"get password"** ugashyiramo Tin na telephone ukabona indi)
4. Uzuza imigereka bitewe n'icyiciro cy'ubucuruzi urimo ukande kuri **Validate** (sura urubuga rwacu rwa YouTube urebe video yuko wakuzuza imigereka. Andika "KUMENYEKANISHA UMUSORO KU NYUNGU WA 2023")
5. Kanda ahanditse **Tax declaration**
6. Hitamo **new declaration**
7. Kanda **submit**
8. Hitamo umwaka wa **2023**
9. Uzuza **urupapuro rw'imenyekanisha**
10. Shyiramo **imigereka**
11. Ohereza **imenyekanisha**

## 5. Ni gute namenyekanisha umusoro ku nyungu nkoresheje telefoni igendanwa

**Abasora umusoro ukomatanyije n'ucishirije badafite imisoro ifatirwa**

1. Kanda ***800#**
2. Uhitemo **ururimi** wifuza gukoresha
3. Hitamo 2 **indi mirimo y'ubucuruzi**
4. Hitamo 1 niba ari **ubwa mbere umenyekanishije** ukoresheje telephone kuko usabwa kubanza kwiyandikisha. (shyiramo TIN yawe na nimero y'indangamuntu nurangiza wemeze.
5. Uhita ubona ubutumwa bwemeza ko **wamaze kwiyandikisha**)
6. Hitamo 2 niba ushaka **"kumenyekanisha"**
7. Ku mwaka w'imisoro shyiramo **2023**
8. Hitamo 2 - **k'usora usanzwe**
9. Umwaka hitamo **2023**
10. Shyiramo **amafaranga yose wacuruje** mu mwaka wa 2023
11. Emeza ko ari byo **wohereze kuri 1**. Urabona nimero iranga imenyekanisha wakoresha wishyura n'ingano y'umusoro wishyurwa

## 6. Ni gute namenyekanisha umusoro ku nyungu z'ibinyabiziga wa 2023?

1. Kanda ***800#**
2. Hitamo **ururimi**
3. Hitamo 1 **(Umusoro w'iinyabiziga)**
4. Andika **TIN**
5. Emeza
6. Andika **purake y'ikinyabiziga** cyawe
7. Shyiramo umwaka wa **2023**
8. Ohereza kuri (1), urahita ubona ubutumwa bugufi burimo **nimero** ukoresha wishyura, **n'ingano** y'umusoro wishyura
9. Niba ufite **ibinyabiziga byinshi**, wakora imenyekanisha ribikomatanya unyuze ku rubuga rwa E-Tax

## 7. Ni ryari umusoro ku nyungu umenyekanishwa?

Umusoro ku musaruro ubarwa mu gihe cy'umwaka usanzwe utangira ku itariki ya mbere Mutarama kugeza ku ya 31 Ukuboza ku bafite igihe cy'isoresha gisanzwe.

Icyakora, Minisitiri ashobora, iyo abisabwe mu nyandiko, kwemerera mu nyandiko usora gufata ikindi gihe cy'amezi cumi n'abiri (12) nk'igihe cye cy'umusoro iyo yujuje ibisabwa bikurikira:

1. Kuba ari ikigo cyishyura umusoro ku nyungu z'amasosiyete;
2. Kuba akora ibaruramari akurikije amahame y'ibaruramari yemewe;
3. Kuba agaragaza impamvu zifatika zo guhindurirwa igihe cy'umusoro.

Umusoro ku nyungu w'umwaka umenyekanishwa ukanishyurwa mu mezi atatu akurikira impera z'igihe cy'isoresha

## 8. Itariki ntarengwa yo kwumenyekanisha no kwishyura umusoro ku nyungu z'umwaka wa 2023 ni ryari?

Itariki ntarengwa yo kumenyekanisha no kwishyura umusoro ku nyungu zabonetse mu mwaka wa 2023 ni 31/03/2024

## 9. Ni ikihe gipimo cy'umusoro ku nyungu z'amasosiyete?

1. Amasosiyete yishyura umusoro hashingiwe ku nyungu nyakuri, yishyura umusoro ku gipimo cya 28%; icyakora mu mwaka wa 2023 hazakoreshwa uburyo bw'ijanisha hagendewe ku gihe itegeko rishyiraho ijanisha rya 28% ryasohokeye mu igazeti ya Leta.

   Ni ukuvuga ko kuva ku itariki 01/01/2023 kugeza ku itariki 13/09/2023 umusoro uzacibwa ku ijanisha rya 30% hanyuma kuva ku itariki 14/09/2024 kugeza ku itariki 31/12/2023 umusoro ukabarirwa ku ijanisha rya 28%

2. Amasosiyete akora ibikorwa by'ubucuruzi biciriritse yishyura umusoro ucishirije wa gatatu ku ijana (3%) by'ibyacurujwe.
3. Amasosiyete akora ibikorwa by'ubucuruzi bito atanga umusoro ukomatanyije hashingiwe ku nyungu zabonetse mu mwaka mu byiciro bigaragara mu mbonerahamwe ikurikira:

| Umubare w'ibyacurujwe mu mwaka mu mafaranga y'u Rwanda | Umusoro ukomatanyije ugomba kwishyurwa ku mwaka mu mafaranga y'u Rwanda |
|---|---|
| Kuva kuri 2.000.000 kugera kuri 4.000.000 | 60.000 |
| Kuva kuri 4.000.001 kugera kuri 7.000.000 | 120.000 |
| Kuva kuri 7.000.001 kugera kuri 10.000.000 | 210.000 |
| Kuva kuri 10.000.001 kugera kuri 12.000.000 | 300.000 |

## 10. Ese inyemezabuguzi zikozwe mu buryo bw'ikoranabuhanga (EBM) nizo zonyine zemerwa nk'ibyatunze umwuga mu gihe cy'imenyekanishamusoro?

Inyemezabuguzi za EBM sizo zonyine zemerwa nk'ibyatunze umwuga, ibiherekewe n'imenyekanisha ryo muri gasutamo cyangwa umusoro ufatiriwe nabyo byemerwa nk'ibyatunze umwuga mu gihe cy'imenyekanisha.

Ibyatunze umwuga bitabasha kubonerwa inyemezabuguzi za EBM nka serivisi za leta, n'ibindi bitandukanye nabyo byuzuzwa ku mugereka witwa ledger bikoherezwa muri sisiteme ya E-Tax, bigakorerwa isuzuma mbere yo kwemerwa

## 11. Ni gute nakwishyura umusoro ku nyungu nkoresheje mobile money?

Nyuma yo kumenyekanisha umusoro ku nyungu ushobora kwishyura ukoresheje Mobile money, ukanze *182*3*6# ukandikamo nimero wahawe y'imenyekanisha, ugakurikiza amabwiriza

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