RWANDA REVENUE AUTHORITY

TAXES FOR GROWTH AND DEVELOPMENT

IBIBAZO BYIBAZWA CYANE KU MAHIRWE AKOMOKA KU KWIGARAGAZA KU BUSHAKE

1. Kwigaragaza ku bushake ni iki?

Ni amahirwe aboneka rimwe gusa, yahawe abantu ku giti cyabo, amasosiyete n'imiryango idaharanira inyungu, yo kugaragaza ku bushake imisoro itaramenyekanishijwe ntinishyurwe. Uwemerewe aya mahirwe yishyura gusa umusoro fatizo agaragaje, adaciwe ibihano n'inyungu z'ubukererwe.

2. Amahirwe yo kwigaragaza ku bushake azamara igihe kingana iki?

Ni amahirwe aza rimwe gusa. Yatanzwe mu gihe cy'amezi atatu kuva ku wa **22 Werurwe** kugeza **22 Kamena 2024** gusa.

3. Kuki ari ngombwa kwigaragaza ku bushake?

Kwigaragaza ku bushake biha usora amahirwe yo gukosora amakosa yakoze, mbere y'uko ubuyobozi bw'imisoro butangira kubikoraho igenzura, cyane ko bwubatse uburyo buhamye mu ihanahanamakuru n'ikoranabuhanga. Ibyo bimufasha kwishyura umusoro fatizo agaragaje, ntacibwe ibihano n'inyungu z'ubukererwe.

4. Ni bande bemerewe kwigaragaza ku bushake?

- Usora wanditse mu buyobozi bw'imisoro ushaka kugaragaza no kwishyura umusoro atigeze amenyekanisha, mbere yo kumenyeshwa ko azagenzurwa,
- Usora utanditse mu buyobozi bw'imisoro ushaka kugaragaza no kwishyura umusoro atamenyekanishije,
- Usora ushaka gukosora imenyekanishamusoro yakoze, akongera umusoro yagaragaje mbere,
- Usora wanditse, mu gihe ububasha bwo kugenzurwa kuri uwo musoro bwarangiye.

5. Ni ibiki bisabwa ushaka kwigaragaza ku bushake?

Ubusabe bugomba kugaragaza:

- Ubwoko bw'umusoro n'igihe cyo gusora bireba;
- Umusoro ashaka kwishyura n'inyandiko zigaragaza amakuru ajyanye na wo.

6. Kwigaragaza ku bushake bikorwa bite?

Uwifuza kwigaragaza ku bushake anyura muri sisiteme yateganyijwe ku rubuga rwa RRA arirwo https://www.rra.gov.rw/ , agakanda ahanditse "Kwigaragaza ku bushake", cyangwa akanyura kuri https://etax.rra.gov.rw/landingPage , akuzuza ibisabwa.

7. Hari ibisabwa umuntu wigaragaza ku bushake?

Yego. Uwigaragaza ku bushake asabwa inyandiko zishimangira amakuru atanga nk'inyandiko z'imari, ifoto y'umutungo n'izindi zisobanura neza amakuru yatanze.

8. Bigenda bite iyo ukwigaragaza ku bushake kwemewe?

Usora wemerewe uburenganzira bukomoka ku kwigaragaza yishyura umusoro fatizo wose yagaragaje mu gihe kitarenze iminsi 30 ibarwa uhereye ku munsi yemereweho.

9. Bigenda bite iyo uwigaragaje adashoboye kwishyurira rimwe umusoro yagaragaje?

Mu gihe usora agaragaje impamvu zifite ishingiro, ashobora kwemererwa kwishyura mu byiciro mu gihe kitarenze amezi atandatu, abarwa uhereye ku munsi ubusabe bwemeweho.

10. Ibyiciro umuntu ashobora kwishyuramo biteye bite?

- Ugaragaje imisoro itarigeze imenyekanishwa mu kwezi kwa mbere aya mahirwe agitangwa, ahita yishyura 50% by'umusoro fatizo, amafaranga asigaye akishyurwa mu byiciro bitanu.
- Uwigaragaje mu kwezi kwa kabiri yishyura 50%, amafaranga asigaye akishyurwa mu mezi atatu,
- Uwigaragaje mu kwezi kwa nyuma yishyura 50% amaze kwigaragaza, mu kwezi gukurikiraho akishyura 50% asigaye.

11. Ni ryari umuntu ashobora kwamburwa uburenganzira bukomoka ku kwigaragaza?

Ubuyobozi bw'imisoro bukuraho uburenganzira bukomoka ku kwigaragaza bwahawe usora iyo:

- Atishyuye umusoro yagaragaje ku bushake;
- Atubahirije gahunda yo kwishyura yemerewe;
- Yatanze amakuru atari ukuri cyangwa atuzuye, bikaza kugaragara ko yishyuye umusoro muke ku wo yagombaga kwishyura

12. Uburenganzira bukomoka ku kwigaragaza ku bushake bwaba bufite aho bugarukira?

Kwigaragaza ntibihesha uburenganzira bwo gusubizwa umusoro ku kiranguzo cyangwa umusoro w'ikirenga wishyuwe.

Kwigaragaza ku bushake kandi ntibireba usora waciwe ibihano, byaba ibyo kutamenyekanisha ku gihe cyagwa ibyo yaciye kubera andi makosa ayo ariyo yose mbere y'uko amahirwe ku kwigaragaza atangazwa.

13. Mu gihe uburenganzira bukuweho, hari amahirwe yo kujurira?

Yego. Ubujurire bushyikirizwa Komiseri Mukuru mu gihe kitarenze iminsi 30 ikurikira ikurwaho ry'uburenganzira bukomoka ku kwigaragaza. Komiseri Mukuru amenyesha uwajuriye icyemezo yafashe mu gihe kitarenze iminsi mirongo 30 ibarwa uhereye ku munsi w'iyakirwa ry'idosiye y'ubujurire kandi icyo gihe gishobora kongerwa inshuro imwe.

14. Hari imisoro itarebwa n'aya mahirwe yatanzwe?

Kwigaragaza ku bushake bireba gusa imisoro y'imbere mu gihugu. Ntabwo bireba imisoro n'amahoro byo muri Gasutamo.

Ku bindi bisobanuro, mwahamagara 3004.

RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT