RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

KUBAHIRIZA INSHINGANO Z'IMISORO KU RWEGO RW'UBUCURUZI BW'IBYUMA BY'AMAMODOKA N'AMAPIKIPIKI N'UBUKANISHI

HERE FOR YOU TO SERVE

Urwego rw'ubucuruzi bw'ibyuma by'amamodoka n'amapikipiki n'ubukanishi 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; kwiyandikisha, 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 mu urwego rw'ubucuruzi bw'ibyuma by'amamodoka n'amapikipiki n'ubukanishi bigaragara mu ibigo bito n'ibiciriritse.

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:

- Imikoreshereze itanoze ya EBM:
  - Kudatanga inyemezabwishyu ya EBM;
  - Gutubya igiciro cy'ibicuruzwa kunyemezabuguzi ya EBM;
  - Gutesha agaciro /gusesa inyemezabwishyu idafitiwe iy'umwimerere
- Kumenyekanisha amazahabu, inyungu z'ubukerererwe n'ibihano mubyatunze umwuga;
- Kumenyekanisha agaciro katariko k'ibihombo biba byimuriwe mu mwaka w'isoresha ukurikira;
- Gutubya agaciro kibicuruzwa biri mububiko;
- Gutubya agaciro k'ibyaranguwe;
- Kumenyekanisha ibyatunze umwuga bidakurwamo mu gihe habarwa umusoro;
- Kudafatira umusoro kunyongeragaciro wishyurwa nuwakiriye serivise ahawe numunyamahanga kandi iboneka imbere mu gihugu (VAT reverse charge);
- Ikinyuranyo hagati y'umusoro kunyongeragaciro wasabwe gusubizwa n'ibyaguzwe bigaragara muri EBM.

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 bw'ibyuma by'amamodoka n'amapikipiki n'ubukanishi 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 inyemezabwishyu 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.