

RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

KUBAHIRIZA INSHINGANO Z'IMISORO KU RWEGO RW'UBWIKOREZI N'UBUBIKO

HERE FOR YOU TO SERVE

Urwego rw'ubwikorezi n'ububiko rufite uruhare runini 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 bihererey (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'ubwikorezi n'ububiko 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 ibyinjijwe;
- Kutamenyekanisha ibyaranguwe;
- Kudafatira 15% ku byishyuwe abatanditse ku misoro;
- Kutamenyekanisha umusoro ufatirwa wa 30% kubitabiriye inama y'ubutegetsi;
- Gutubya umushahara mbumbe;
- Kutamenyekanisha umusoro ku bihembo by'abakozi ukomoka k'umusaruro utangwa mu bintu;
- Kudatandukanya umusoro ku nyongeragaciro wishyuwe ku byaranguwe byishyura umusoro ku nyongeragaciro n'ibitawishyura;
- Kudafatira umusoro ku nyongeragaciro wishyurwa n'uwakiriye serivise ahawe n'umunyamahanga kandi izo serivice ziboneka mu gihugu (VAT reverse charge);
- Ibyatunze umwuga bidafitiwe inyemezabwishyu;
- Ibyatunze umwuga bidafitanye isano nawo;
- Kumenyekanisha ibyatunze umwuga bidakurwamo mu gihe habarwa umusoro:
  - Amafaranga yakoreshejwe mu nyungu bwite;
  - Amahazabu, inyungu z'ubukererwe n'ibihano;
- Gutubura ubwicungure (ubusaze bw'imitungo);
- Imikoreshereze ya EBM itanoze:
  - Kudatanga inyemezabuguzi ya EBM;
  - Gutubya igiciro cy'ibicuruzwa kunyemezabuguzi 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'ubwikorezi n'ububiko 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 batanze serivise yishyurwa, bandikaho ibiciro nyakuri, izina rya serivise na nimero iranga usora (TIN) cyangwa nimero ya telefone y'uwahawe serivise. Abasora barasabwa gukorana n'abafite EBM kugira ngo bizaborohere kumenyekanisha ibyatunze umwuga. Ikigo cy'Imisoro n'Amahoro cyiteguye kubafasha kuzuza neza inshingano z'imisoro.

