RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

UMUSORO KU BYAGUZWE

HERE FOR YOU TO SERVE

UMUSORO KU BYAGUZWE NI IKI?

Umusoro kubyaguzwe ni umusoro ucibwa kuri bimwe mu bicuruzwa byatumijwe mu mahanga, ibikorerwa mu Rwanda na serivisi zitangwa mu Rwanda ku bipimo by'umusoro biteganywa n'itegeko rishyiraho umusoro ku byaguzwe.

ISHINGIRO RY'UMUSORO

- Ishingiro ry'umusoro ku gicuruzwa cyatumijwe mu mahanga ribarwa hashingiwe ku biteganywa n'itegeko rigenga imicungire ya za gasutamo z'Umuryango w'Ibihugu by'Afurika y'Iburasirazuba,
- Ishingiro ry'umusoro ku gicuruzwa cyakorewe mu Rwanda na serivisi itangwa mu Rwanda ni ikiguzi cy'igicuruzwa cyangwa icya serivisi; Ni amafaranga uwakira igicuruzwa cyangwa serivisi bisoreshwa yishyuye cyangwa agomba kwishyura ukora icyo gicuruzwa cyangwa utanga iyo serivisi, hatabariwemo umusoro ku nyongeragaciro,
- Ishingiro ry'umusoro ku isegereti ni urukomatanye rw'ingano n'igicuruzo byaryo harimo umusoro.

IGIHE CYO KUMENYEKANISHA NO KWISHYURA UMUSORO

- Umusoro ucibwa ku gicuruzwa kivanywe mu ruganda cyangwa serivisi itanzwe ku bicuruzwa byakorewe mu Rwanda
- Umusoro utangwa nanone ku gicuruzwa kigeze mu bugenzuzi bwa gasutamo, ku gicuruzwa cyatumijwe mu mahanga
- Igihe cy'umusoro ni ukwezi gusanzwe
- Usora amenyekanisha kandi akishyura umusoro mu gihe kitarenze iminsi itanu (5) ikurikira ukwezi gusorerwa ku bicuruzwa byakorewe mu gihugu na serivisi zahatangiwe.
- Umusoro ku gicuruzwa cyatumijwe mu mahanga wishyurirwa rimwe n'amahoro ya gasutamo

INSHINGANO N'UBURENGANZIRA BY'USORA UMUSORO KU BYAGUZWE

Usora afite inshingano zikurikira:

- Kuzuza ibitabo (igitabo cy'ibyakozwe n'uruganda, igitabo cy'ibyacurujwe, igitabo cy'imirimo irimo gukorwa, igitabo cy'ibikoresho byibanze, n'ibindi...)
- Gushyira itembure y'umusoro ku gicuruzwa gisoreshwa
- Gushyikiriza Ubuyobozi bw'Imisoro icyegeranyo cy'imikoreshereze y'amatembure y'umusoro
- Kuzuza ibitabo by'ibaruramari

Usora afite uburenganzira bwo kwibarira umusoro

Urutonde rw'ibicuruzwa na serivisi bisoreshwa umusoro ku byaguzwe n'ibipimo by'umusoro

Ibicuruzwa	Ibipimo by'umusoro
Umutobe uva mu mbuto,imboga n'ibindi bimera wakozwe mu bikoresho fatizo byo mu Gihugu, habariwemo amazi, bingana nibura na 30% by'uburemere bw'ibiwugize.	10%
Undi mutobe uva mu mbuto, imboga cyangwa ibindi bimera	39%
Lemonade, soda n'indi mitobe	39%
Siro zifite impumuro cyangwa zifite amabara n'ibindi bitegurirwa kunyobwa bifungujwe amazi, bimeze nk'ifu cyangwa imbuto	39%
Byeri yenzwe mu bikoresho fatizo byo mu Gihugu, hatabariwemo amazi, bingana nibura na 70% by'uburemere bw'ibiyigize	40%
Izindi byeri	65%
Divayi yenzwe mu bikoresho fatizo byo mu gihugu, hatabariwemo amazi, bingana nibura na 70% by'uburemere bw'ibiyigize	40%

Izindi divayi, uretse ibikatsi by'umuzabibu bivugwa mu mutwe wa 22.04 w'urutonde rw'ibipimo by'amahoro ya gasutamo ruhuriweho n'ibihugu bigize Umuryango wa Afurika y'Iburasirazuba	70% by'agaciro ka litiro katarenze 40.000 FRW
Ibyotsi, likeri na wisiki byenzwe mu bikoresho fatizo byo mu Gihugu, hatabariwemo amazi, bingana nibura na 70% by'uburemere bw'ibibigize	60%
Ibindi binyobwa bisembuye	65%
Ibindi binyobwa birimo inzoga bikozwe mu bikoresho fatizo byo mu Gihugu	30%
Ibindi byotsi, likeri na wisiki	70% by'agaciro ka litiro katarenze 150.000 FRW
Isegereti	36% by'igicuruzo cy'ipaki y'amasegereti 20 hongeweho 230 FRW kuri buri paki habariwemo umusoro.
Ikigoma n'ibisa na cyo bigizwe n'itabi cyangwa ibisimbura itabi	160%
Isegereti koranabuhanga	30.000 FRW kuri buri segereti
Agacupa karimo amazi yifashishwa mu isegereti koranabuhanga	FRW 24.400 kuri buri gacupa
Lisansi (itari iy'indege)	FRW 183/ilitiro
Mazutu	FRW 150/ilitiro
Amavuta yo mu byuma	37 %
Imodoka zifite moteri zifite ubushobozi buri munsi ya 1500 cc cyangwa ikinyabiziga kigendeshwa na moteri mberabyombi kitarengeje imyaka itatu kivuye mu ruganda	5%
Imodoka zifite moteri zifite ubushobozi buri hagati ya 1500 na 2500 cc cyangwa ikinyabiziga kigendeshwa na moteri mberabyombi kirengeje imyaka itatu ariko kitarengeje imyaka umunani kivuye mu ruganda	10%
Imodoka zifite moteri zifite ubushobozi buri hejuru ya 2500 cc cyangwa ikinyabiziga kigendeshwa na moteri mberabyombi kirengeje imyaka umunani kivuye mu ruganda	15%
Bombo na shikareti	FRW 322/kg
Shokora	FRW 1.930/kg
Ibikoresho byifashishwa mu kwisiga, kwitera no kongera ubwiza	15%
Itumanaho rya telefoni	12% mu mwaka wa mbere nyuma y'itangira ry'itegeko
	14% kuva ku mwaka wa kabiri
	15% kuva ku mwaka wa Gatatu
Amafaranga cyangwa umufuragiro ucibwa ku ihererekanya ry'amafaranga	15%

IBYIHARIYE BIDASABWA UMUSORO KU BYAGUZWE

Ibi bikurikira ntibisabwa uyu musoro:

- Ibicuruzwa bigenewe imiryango y'ubugiraneza
- Imodoka zateranyirijwe mu Rwanda
- Imodoka bwite y'umudiplomate ucyuye igihe
- Imodoka imwe y'Umunyarwanda ugarutse mu gihugu wujuje ibisabwa n'amategeko ya gasutamo
- Ibyiciro byihariye by'imodoka:
  - Minibus & & Bisi zifite imyanya ingana cyangwa iruta cumini n'ine(14)
  - Amakamyo, pickups (cabin imwe)
  - Amakamyo akonjesha (refrigerated trucks)
  - Imodoka z'abakerarugendo
  - Ambulansi
  - Imodoka zagenewe abafite ubumuga
- Ibicuruzwa bikorewe koherezwa hanze
- Ibicuruzwa bigurishwa mu maduka adasabwa imisoro cyangwa abandi bantu bemerewe n'amategeko

Amakosa, ibyaha n'ibihano

Kutuzuza igitabo cyandikwamo amatembure y'umusoro cyangwa kudashyikiriza Ubuyobozi bw'Imisoro icyegeranyo cy'imikoreshereze y'amatembure y'umusoro ku gihe bihanishwa ihazabu yo mu rwego rw'ubutegetsi itari munsi ya FRW 1.000.000 ariko itarenze FRW 2.000.000

Gukora ibyaha byerekeye imikoreshereze y'amatembure y'umusoro :

- Bihanishwa igifungo kitari munsi y'amezi 6 ariko kitarenze umwaka 1 n'ihazabu itari munsi ya FRW 1.000.000 ariko itarenze FRW 2.000.000 cyangwa kimwe muri ibyo bihano.
- Iyo atari umuntu ku giti cye, ahanishwa ihazabu itari munsi ya FRW 5.000.000 ariko itarenze FRW 10.000.000.
- Iyo icyaha cyongeye gukorwa mu gihe kitarenze imyaka ibiri ihazabu yikuba inshuro ebyiri

ICYITONDERWA

1. Inyandiko zikubiye muri izi nyigisho ntizisimbura itegeko kuberako zikozwe mu buryo bworoshya imvugo no korohereza abasoma izi nyigisho.
2. Ukeneye inyito zo mu itegeko n'ibisobanuro birambuye wasoma itegeko rikurikira;

Itegeko nº 011/2025 ryo ku wa 27/05/2025 rishyiraho umusoro ku byaguzwe: https://www.rra.gov.rw/fileadmin/user_upload/Law_on_Excise_Duty_May_2025.pdf