RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

SOBANUKIRWA UMUSORO KU MUSARURO MU RWANDA

HERE FOR YOU TO SERVE

UMUSORO KU MUSARURO/NYUNGU

Ni umusoro utangwa n'abantu ku giti cyabo cyangwa ibigo bitewe n'amafaranga binjiza cyangwa inyungu babona. Mu Rwanda, abasora bagabanyijemo ibyiciro bibiri:

- **Umusoro ku musaruro ku muntu ku giti cye (PIT)**
- **Umusoro ku musaruro ku bigo (CIT)**

UMUSORO KU MUSARURO WU MUNTU KUGITI CYE (PIT)

Uyu musoro usora umuntu ku nyungu cyangwa amafaranga yinjiza buri mwaka, yaba ayaturuka mu gihugu imbere cyangwa hanze yacyo.

Kwishyura buri gihembwe

Nyuma yo kwishyura umusoro wa buri mwaka, ugomba no kwishyura umusoro (prepayment) buri gihembwe kuri aya matariki:

- Igihembwe cya mbere bitarenze itariki ya 30 Kamena
- Igihembwe cya kabiri bitarenze itariki ya 30 Nzeri
- Igihembwe cya gatatu bitarenze itariki ya 31 Ukuboza

1. Uburyo bwo Gusora (Tax Regime) ku musaruro w'umuntu kugiti cye (PIT

Abacuruzi Bato (Micro-Enterprise) – Igicuruzo cy'umwaka kiri munsi ya Frw 12,000,000

Inyungu y'Umwaka (Frw)	Umusoro w'Umwaka	Umusoro w'igihembwe
From 1-2,000,000	Nta musoro	No tax
2,000,001-4,000,000	60,000	Umusaruro mu gihembwe
4,000,001-7,000,000	120,000	Umusaruro mu gihembwe
7,000,001-10,000,000	210,000	Umusaruro mu gihembwe
10,000,001 - 12,000,000	300,000	Umusaruro mu gihembwe

Kubara umusoro w'igihembwe:

Umusoro w'umwaka ushize kugabanya Igicuruzo cy'umwaka ushize × Igicuruzo cy'iki gihembwe urimo gusorera.

Uburyo bukomatanyije (Flat-Rate) – Igicuruzo kiri hagati ya miliyoni 12 na miliyoni 20

- Usora 3% ku gicuruzo cy'umwaka
- Ushobora guhitamo kujya mu buryo bw'ibaruramari (Real Regime) igihe ufite inyandiko zuzuye z'ibaruramari.
- Iyo uhisemo Real Regime, ugomba kugumamo byibura imyaka 3.

Uburyo bw'ibaruramari nyakuri (Real Regime) – Igicuruzo kiri hejuru ya Frw 20,000,000

Abasora bari muri iki cyiciro basabwa gukora ibitabo by'ibaruramari bakishyura umusoro hashingiwe ku nyungu babonye mu buryo bukurikira:

Inyungu y'Umwaka (Frw)		Ijanisha
0	720,000	0%
720,001	1,200,000	10%
1,200,001	2,400,000	20%
2,400,001	Kuzamura	30%

UMUSORO KU MUSARURO W'AMASOSIYETE

28% ku nyungu yemewe y'isosiyete

Ku bigo byiyandikishije bwa mbere ku isoko ry'imari n'imigabane ryo mu Rwanda byishyura umusoro ku buryo bukuriukira:

- **20%** niba byibura 40% by'imigabane byaragurishijwe ku isoko ry'imari n'imigabane
- **25%** niba yibura 30% by'imigabane byaragurishijwe isoko ry'imari n'imigabane

UMUSORO KU BIKORWA BYA SERIVISI Z'IKORANABUHANGA

Isosiyete itanga serivisi z'ikoranabuhanga mu Rwanda bigaragara mu buryo bufatika mu gihugu yishyura umusoro wa 1,5% by'amafaranga yose yinjiza mu gihe cy'umusoro ava mu Rwanda.

Igihe ntarengwa cyo Kwishyura Umusoro

Igihe cy'Umusoro	Itariki Ntarengwa
Umusoro w'Umwaka	Tariki ya 31 Werurwe
Igihembwe cya 1	Tariki ya 30 Kamena
Igihembwe cya 2	Tariki ya 30 Nzeri
Igihembwe cya 3	Tariki ya 31 Ukuboza

UMUSARURO W'ISOSIYETE IKORA IBIKORWA BY'IMIKINO Y'AMAHIRWE

- Hakuwemo tombola mu rwego rw'Igihugu , iyo sosiyeti yishyura umusoro wa 40% ubarirwa ku kinyuranyo hagati y'amafaranga yakiriwe n'usora n'ibihembo byatsindiwe,
- Umusoro umenyekanishwa kandi ukishyurwa mu gihe kitarenze iminsi 15 ikurikira impera za buri kwezi.
- Isosiyete ikora ubucuruzi bw'imikino y'amahirwe isonewe umusoro ku nyungu z'amasosiyete

IMISORO IFATIRWA (WITHHOLDING TAXES - WHT)

1. Ku bicuruzwa bivanywa hanze y'igihugu n'amasoko ya Leta

- **5%** ku bicuruzwa byinjira mu gihugu / ibicuruzwa bigeze muri gasutamo
- **3%** ku masoko ya Leta /ku mafaranga ari ku nyemezabuguzi hatarimo umusoro ku nyongeragaciro - VAT
- Abasora bafite **Quitus Fiscal** basonewe uno musoro.

2. Umusoro ku bihembo / Imishahara

Umushahara wa buri kwezi	Ijanisha
0 – 60,000	0%
60,001 – 100,000	10%
100,001 – 200,000	20%
Hejuru ya 200,000	30%

- Umukoresha utari uw'ibanze afatira umusoro ku musaruro ukomoka ku murimo ku gipimo cya mirongo itatu ku ijana (30%).
- Abasora bafite igicuruzo kiri hasi ya 200,000,000 Frw bamenyekanisha bakanishyura umusoro mu gihembwe mu gihe cy'iminsi cumi n'itanu (15) ikurikira impera ya buri gihembwe.
- Abasora bafite igicuruzo kiri hejuru ya 200,000,000 Frw bamenyekanisha bakanishyura umusoro buri kwezi mu gihe cy'iminsi cumi n'itanu (15) ikurikira impera ya buri kwezi

3. Umusoro ku Nyungu z'Imigabane

- **10%** kugaciro kiyongereye gakomoka ku kugurisha cyangwa gutanga imigabane n'imitungo.
- Ugomba gutangwa mu minsi 15 ikurikira ukwezi igurishwa cyangwa itangwa byabereyemo.

4. Iyindi Misoro Ifatirwa

Ubwoko	Ijanisha
Amafaranga agenerwa ugize Inama y'Ubuyobozi	30%
Inyungu zisohowe mu Rwanda, ibikomoka ku mutungo mu byo ubwenge, inyungu ku myenda ,	15%
Ubwishyu bukorewe umuntu utanditswe mu misoro	15%
Igihembo cyatsindiwe mu bikorwa by' imikino y'amahirwe	25%

Abakata umusoro bagomba kuwumenyekanisha no kuwishyura mu minsi 15 ikurikira ukwezi imisoro yafatiriwemo.

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 amategeko ari kuri; https://www.rra.gov.rw/en/laws-policies-and-rulings

For more information or assistance:

Call Center: 3004

Website: www.rra.gov.rw

3004 @rrainfo Rwanda Revenue Authority Rwanda Revenue

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