RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

UMUSORO KU NYONGERAGACIRO (VAT)

HERE FOR YOU TO SERVE

Umusoro Ku Nyongeragaciro (VAT) N'iki?

VAT (Value Added Tax) ni umusoro wishyurwa ku byo umuntu akoresha, ukishyurwa ku:

- Ibicuruzwa na serivisi bisoreshwa, harimo n'ibyo uhabwa hifashishijwe ikoranabuhanga
- Ibyinjira mu gihugu (ibicuruzwa cyangwa serivisi) bisoreshwa

Intego ya VAT

- Kugira uruhare rungana mu gutanga umusanzu mu ngengo y'imari y'igihugu
- Kongera ubucuruzi no gukorera mu mucyo
- Gufasha iterambere ry'igihugu binyuze mu gutera inkunga serivisi rusange

Ijanisha rya VAT mu Rwanda

- **0% VAT** (VAT ya zero ku ijana): Ibicuruzwa/serivisi zimwe na zimwe
- **18% VAT:** Ibindi bicuruzwa na serivisi byose bishobora gusoreshwa, byaba byakorewe mu Rwanda cyangwa byaraturutse hanze y'igihugu.

Ibintu na serivisi bisoreshwa mu Rwanda

Ibintu na Serivisi bitangwa n'usora mu Rwanda byose birasoreshwa keretse ibisonewe. Funguro link ikurikira ubone urutonde rw'ibintu na serivisi bisonewe umusoro wa VAT : https://www.rra.gov.rw/fileadmin/user_upload/Law_amending_the_2023_VAT_law___May_2025.pdf

Ingero z'uko VAT ibarwa:

- Kugura ibikoresho by'ikoranabuhanga mu iduka ryo mu Rwanda: 18% VAT
- Kwinjiza porogaramu (software) y'ubucuruzi iva hanze: 18% VAT
- Serivisi z'ubwikorezi bw'ibicuruzwa bukorewe imbere mu gihugu : 18% VAT
- Ibintu na serivisi byoherejwe mu mahanga : 0% VAT (Ijanisha rya zero)
- Ibinyabiziga bigendeshwa na moteri mberabyombi: 18% VAT
- Ibitabo, ibinyamakuru n'amagazeti bisonewe Umusoro wa VAT
- Ibikomoka ku buhinzi n'ubworozi, uretse ibitunganyijwe mu nganda bisonewe umusoro wa VAT

VAT ikusanywa n'abacuruzi mu izina rya Leta, ikishyurwa ku Kigo cy'Imisoro n'Amahoro (RRA)

Ni bande bagomba kwiyandikisha kuri VAT?

Ugomba kwiyandikisha niba:

- Ubucuruzi bwawe bwinjije arenga **RWF 20,000,000** mu mwaka ushize w'ingengo y'imari, cyangwa
- Winjije arenga **RWF 5,000,000** mu gihembwe kimwe cy'amezi atatu giheruka

  Ibi bigomba gukorwa **mu minsi 7** nyuma y'irangira ry'icyo gihembwe cyangwa umwaka.
- **Udasabwa kwiyandikisha:** ukora ibikorwa byose bidashobora gusorerwa VAT ntabwo ari ngombwa kwiyandikisha.

Kwiyandikisha ku bushake (Voluntary Registration):

Ushobora kwiyandikisha ku bushake nubwo utujuje ibisabwa.

Inyungu ziboneka zirimo:

- Kongera icyizere ku bikorwa byawe by'ubucuruzi
- Kwishyuza cyangwa gusaba gusubizwa VAT watanze ku bikorwa byawe by'ubucuruzi

Uburyo bwo Kwiyandikisha:

- Sura urubuga rwa RRA rwa e-Tax cyangwa ujye ku biro bya RRA bikwegereye
- Kwiyandikisha bikorerwa ku ku Mwanditsi mukuru.
- Icyakora, kwandika bikorwa n'Ubuyobozi bw'imisoro iyo usora yujuje umubare w'ibyacurujwe usabwa ngo yiyandikishe, ariko ntabikore;

- Tanga ibyangombwa bikenewe (TIN, inyandiko z'ibaruramari, uruhushya rw'ubucuruzi, ifishi isaba kwiyandikisha, Indangamuntu y'uhagarariye ubucuruzi)

Ibihano ku batubahirije amategeko:

Kutiyandikisha ku gihe giteganywa birahanirwa, utabikoze uko bisabwa ashobora:

- Gucibwa amafaranga y'ibihano
- gucibwa amagarama ku musoro utarishyuwe
- gukorerwa Igenzura ryimbitse cyangwa ibindi bihano by'amategeko

Gutanga no Kwishyura VAT

Igihe cyo Gutanga VAT:

- **Kwishyura buri gihembwe:**

Niba winjiza munsi ya RWF 200,000,000 buri mwaka

Itariki ntarengwa: Mu minsi 15 ikurikira irangira rya buri gihembwe

- **Kwishyura buri kwezi:**

Niba winjiza hejuru ya RWF 200,000,000 buri mwaka

Itariki ntarengwa: Mu minsi 15 ikurikira irangira ry'ukwezi

Ushobora kandi guhitamo kwishyura buri kwezi nubwo winjiza munsi ya miliyoni RWF 200 ku umwaka.

- **VAT ku byinjira mu gihugu**: Yishyurwa ako kanya mu gihe ibicuruzwa byinjira, hakurikijwe amategeko y'imisoro y'ibyinjizwa mu gihugu.

Uburyo bwo kumenyekanisha no Kwishyura VAT:

- Kumenyekanisha hifashishijwe e-Tax system ya RRA
- gukoresha banki zemerewe cyangwa uburyo bwa telefoni (mobile money) mu kwishyura umusoro wamenyekanishijwe
- Genzura ko wishyuye bitarenze iminsi 15 nyuma y'irangira ry'igihe cyo gutanga umusoro wa VAT

Agaciro fatizo mu guseresha umusoro ku nyongera gaciro

Agaciro k'ibintu na serivisi gasoreshwa :

Agaciro gasoreshwa kuri buri kintu cyangwa serivisi kagenwa ku buryo bukurikira:

- Agaciro gasoreshwa ni ikiguzi cyishyuwe n'uwahawe ikintu cyangwa kuri serivisi mu mafaranga;
- Iyo ikintu cyangwa serivisi bitanzwe ku kiguzi kitari amafaranga, agaciro gasoreshwa ni agaciro k'icyo kintu cyangwa k'iyo serivisi ku isoko hatabariwemo umusoro ku nyongeragaciro.

Agaciro fatizo mu gusoresha ibintu bitumizwa mu mahanga:

Agaciro fatizo ni igiteranyo cya:

- agaciro k'ibintu nk'uko kagenwa n'itegeko rya gasutamo,
- ikiguzi cy'ubwishingizi n'icy'ubwikorezi bw'ibintu biva mu mahanga bizanwa mu Rwanda
- ikiguzi cya serivisi zagize uruhare mu gutumiza ibintu mu mahanga
- umubare w'amahoro ya gasutamo, umusoro ku byacurujwe, amahoro y'icyambu cyangwa indi misoro itari umusoro ku nyongeragaciro yakwa ku bintu bitumijwe mu mahanga.

Iyo ibintu byongeye kugarurwa mu Rwanda nyuma yo gusubizwa mu mahanga kugira ngo bisanwe, bisubirwemo cyangwa birusheho kunozwa, agaciro kabyo ni umubare w'ubwiyongere bw'agaciro k'ibyo bintu bwatewe n'uko gusanwa, gusubirwamo cyangwa kunozwa.

Ibyo ingenzi byo kwitaho:

Ugomba kumenyekanisha umusoro ku nyongeragaciro (VAT) n'iyo:

- Nta bicuruzwa cyangwa serivisi wagurishije
- Nta VAT ubereyemo Ikigo cy'Imisoro n'Amahoro
- waba ushaka gusaba gusubizwa VAT
- Nta musoro ugomba kwishyurwa

Kubahiriza amategeko y'imisoro ni ingenzi.

Menyekanisha umusoro ku gihe kandi Wishyure ku gihe.