RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

UMUSORO UFATIRWA KU MUSARURO UKOMOKA KU MURIMO

HERE FOR YOU TO SERVE

Ibigize umusaruro ukomoka ku murimo

Umusaruro ukomoka ku murimo ugizwe n'amafaranga yose umukozi yishyurwa hamwe n'agaciro k'ibintu ahabwa n'umukoresha bijyanye n'umurimo akora.

Ayo mafaranga ni aya akurikira:

1. Ibihembo, umushahara, amafaranga yishyurwa mu gihe cy'ikiruhuko, amafaranga yishyurwa mu gihe cy'uburwayi n'agenerwa kwivuza, amafaranga atangwa mu mwanya w'ikiruhuko ku mukozi uvuye ku murimo atarafata ikiruhuko cy'umwaka, amafaranga y'insimburamubyizi, amafaranga yishyurwa umukozi nka komisiyo, amafaranga y'ishimwe hamwe n'agahimbazamusyi;
2. Amafaranga atangwa kubera ubuzima buhenze, ayo gutunga umukozi kure y'aho asanzwe akorera, ay'icumbi, ayo kwakira abashyitsi cyangwa ay'ingendo;
3. Iyishyurwa cyangwa isubizwa ry'ibyakoreshejwe n'umukozi cyangwa uwo bafatanyije;
4. Ibyishyurwa umukozi kubera ko yakoze mu buryo budasanzwe; imperekeza ihabwa umukozi igihe yirukanywe ku murimo, akazi ke karangiye cyangwa amasezerano y'umurimo asheshwe; ibyishyurwa ku bwiteganyirize bw'izabukuru;
5. Ibindi byishyurwa ku mpamvu z'akazi kakozwe, akariho, cyangwa akazakorwa.

Ibisonewe umusoro ku musaruro ukomoka ku murimo

Ibyishyurwa bikurikira ntibibarirwa mu musaruro usoreshwa ukomoka ku murimo:

1. iyishyurwa cyangwa isubizwa ry'ibyakoreshejwe n'umukozi cyangwa uwo bafatanyije:
   a. byose bigenewe ibikorwa by'umukoresha;
   b. bivanwa cyangwa byagombaga kuvanwa mu gihe cy'ibara ry'umusaruro w'umukozi ku bikorwa bye byose;
2. imisanzu umukoresha ashyirira umukozi mu Rwego rwa Leta rufite ubwiteganyirize mu nshingano;
3. ibyishyurwa biturutse ku bwiteganyirize bitanzwe n'Urwego rwa Leta rufite ubwiteganyirize mu nshingano cyangwa ikigega cya pansiyo cyemewe;
4. umusaruro ukomoka ku murimo wabonywe n'umuntu udafite ubwenegihugu nyarwanda yishyurwa na Leta y'inyamahanga cyangwa n'umuryango utari uwa Leta hakurikijwe amasezerano bagiranye na Leta y'u Rwanda, igihe umusaruro wakiriwe kubera imirimo y'imfashanyo yakorewe mu Rwanda;
5. umusaruro ukomoka ku murimo umukoresha udatuye mu Rwanda yishyuye umuntu ku giti cye udatuye mu Rwanda kubera za serivisi yakoze mu Rwanda, uretse iyo izo serivisi zifitanye isano n'icyicaro gihoraho cy'umukoresha mu Rwanda.

Umusaruro utangwa mu bintu

Umusaruro utangwa mu bintu uhabwa umukozi ushyirwa mu musaruro usoreshwa ukomoka ku murimo hakurikijwe agaciro ku isoko ku buryo bukurikira:

1. Hongerwa ku musaruro usoreshwa amafaranga ahwanye no gutunga no gukoresha ikinyabiziga cy'akazi ku mukozi mu gihe cy'umusoro, angana, ku buryo bucishirije, n'icumi ku ijana (10%) by'ibihembo bitari ibintu;
2. Hongerwa ku musaruro usoreshwa amafaranga ahwanye no gukoresha cyangwa gutura mu nzu itanzwe n'umukoresha, harimo cyangwa hatarimo ibikoresho byo mu nzu, mugihe cy'umusoro, angana, ku buryo bucishirije, na makumyabiri ku ijana (20%) by'ibihembo bitari ibintu.

Ibyiciro by'abakozi

1. Umukozi uhoraho
2. Nyakabyizi
3. Umukozi ufite abakoresha barenze umwe

Nyakabyizi: umukozi ukora imirimo itagomba ubuhanga bwihariye, uhawe akazi n'umukoresha mu gihe kitarenze iminsi mirongo itatu (30) ikomatanyije mu gihe kingana n'amezi cumi n'abiri (12);

Igipimo cy'umusoro

Guhera mu kwezi k'ugushyingo 2022(11/2022)

No	Umusoro usoreshwa ku kwezi mu mafaranga y'u Rwanda (FRW)	Igipimo cy'umusoro (ijanisha)
1	0 - 60.000	0%
2	60.001 -100.000	20%
3	Hejuru ya 100.000	30%
4	Nyakabyizi	15%
5	Umukoresha utari uwibanze	30%

Guhera mu kwezi k'ugushyingo 2023(11/2023) gukomeza;

No	Umusoro usoreshwa ku kwezi mu mafaranga y'u Rwanda (FRW)	Igipimo cy'umusoro (ijanisha)
1	0 - 60.000	0%
2	60.001 -100.000	10%
3	100.000 - 200.000	20%
4	Hejuru ya 200.000	30%
5	Nyakabyizi	15%
6	Umukoresha utari uwibanze	30%

Guhera mu kwezi k'ugushyingo 2022(11/2022) gukomeza

No	Umusoro usoreshwa wa nyakabyizi ku kwezi mu mafaranga y'u Rwanda (FRW)	Igipimo cy'umusoro (ijanisha)
1	0 - 60.000	0%
2	Hejuru 60,000	15%

Igihe cy'umusoro no kumenyekanisha

Abakoresha bishyura umusoro ufatirwa ku musaruro ukomoka ku murimo, mu gihe cy'iminsi cumi n'itanu (15) ikurikira impera ya buri kwezi cyangwa buri gihembwe

Ibihembwe:

Igihembwe	Igihe kigize igihembwe	Declaration and Payment period
1	1 Mutarama - 31 Werurwe	1 Mata – 15 Mata
2	1 Mata – 30 Kamena	1 Nyakanga - 15 Nyakanga
3	1 Nyakanga – 30 Nzeri	1Ukwakira – 15 Ukwakira
4	1 Ukwakira – 31 Ukuboza	1 Mutarama - 15 Mutarama

Ku bindi bisobanuro mwabaza kuri Aderesi ikurikira:

Call Center: 3004

E-mail:info@rra.gov.rw

Website: www.rra.gov.rw

Werurwe 2024