RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

UMUSORO KU NYUNGU Z'UBUKODE

HERE FOR YOU TO SERVE

Umusoro ku nyungu z'ubukode ni umusoro ucibwa ku musaruro ukomoka ku bukode bw'umutungo utimukanwa; ukishyurwa inzego z'imitegekere y'Igihugu zegerejwe abaturage.

ISHINGIRO RY'UMUSORO KU NYUNGU Z'UBUKODE

Umusoro ku nyungu z'ubukode ucibwa ku nyungu umuntu ku giti cye cyangwa undi muntu wese utishyura umusoro ku nyungu z'amasosiyete abona iturutse ku bukode bw'umutungo utimukanwa uri mu Rwanda.

INYUNGU Z'UBUKODE ZISORESHWA

Umusoro ku nyungu z'ubukode ucibwa kuri ibi bikurikira:

- Inyungu ikomoka ku mazu akodeshwa yose cyangwa akodeshwa igice;
- Inyungu ikomoka ku bikorwa byongerewe ku nzu bikodeshwa byose cyangwa hakodeshwa igice cyabyo;
- Inyungu ikomoka ku bukode bw'undi mutungo utimukanwa uwo ari wo wose uri mu Rwanda.

AMASEZERANO Y'UBUKODE

Amasezerano y'ubukode yerekeye umutungo utimukanwa, agomba gukorwa mu nyandiko kandi ariho umukono w'impande zombi.

Kopi y'ayo masezerano y'ubukode igomba gushyikirizwa urwego rusoresha mu gihe kitarenze iminsi 15 nyuma y'itariki amasezerano yashyiriweho umukono.

IGIPIMO CY'UMUSORO KU NYUNGU Z'UBUKODE

Igipimo cy'umusoro ku nyungu z'ubukode kigenwe ku buryo bukurikira:

Amafaranga asoreshwa (FRW)	ijanisha
0 - 180,000	0%
180,001 – 1,000,000	20%
Hejuru ya 1,000,000	30%

UBURYO BWO KUBARA UMUSORO KU NYUNGU Z'UBUKODE

Inyungu z'ubukode zisoreshwa ziboneka hamaze kuvanwa 50% ku nyungu mbumbe, bifatwa nk'amafaranga usora akoresha mu bikorwa byo gufata neza umutungo we utimukanwa ukodeshwa.

Iyo usora atanze ikimenyetso cy'uko yishyura inyungu ku nguzanyo yahawe na banki kugira ngo yubake cyangwa agure umutungo utimukanwa ukodeshwa, inyungu z'ubukode zisoreshwa zigaragazwa havanwa mu nyungu mbumbe 50% bifatwa nk'amafaranga akoreshwa mu gufata neza uwo mutungo, hongeweho inyungu nyakuri ku nguzanyo ya banki yishyuwe guhera igihe ubukode bwatangiriye mu gihe cy'umusoro.

Urugero:

Madamu Jeanne afite inzu yubatse mu mujyi wa Kigali mu Akarere ka Kicukiro mu murerenge wa Kagarama, iyi nzu yakodeshejwe amafaranga miliyoni 4,800,000 mu mwaka wa 2023. Muri uwo mwaka wa 2023 Jeanne yishyuye inyungu za banki zingana n'ibihumbi magana atanu(FRW 500,000) ku nguzanyo yubakishije iyi nzu.

Garagaza umusoro k'ubukode bw'inzu Madamu Jeanne azishyura.

Igisubizo:

Inyungu zisoreshwa :(4,800,000/2) - 500,000 = 1,900,000

Inyungu zibarirwaho umusoro (FRW)	Ijanisha	Umusoro wishyurwa
0 - 180,000	0%	(180,000 * 0%) = 0
180,001 – 1,000,000	20%	(1,000,000 – 180,000) * 20% = 164,000
Hejuru ya 1,000,000	30%	(1,900,000 – 1,000,000) * 30% = 270,000
Igiteranyo cy'umusoro		0 + 164,000 + 270,000 = **434,000**

ITARIKI Y'IMENYEKANISHA RY'UMUSORO KU NYUNGU Z'UBUKODE

Umuntu ubona inyungu z'ubukode zisoreshwa amenyekanisha kandi akanishyura umusoro ku nyungu z'ubukode bitarenze itariki ya 31 Mutarama ya buri mwaka yishyura umwaka urangiye..

IBISHYIRWA MU IMENYEKANISHA RY'UMUSORO KU NYUNGU Z'UBUKODE

Imenyekanisha ry'umusoro ku nyungu z'ubukode rigomba gutanga ibisobanuro birambuye byerekeye umutungo utimukanwa uwo ari wo wose uri mu Rwanda ukodeshwa harimo n'umusoro wabazwe na nyir'ubwite ubwe.

Uretse imenyekanisha ry'umusoro rikozwe mu buryo bw'ikoranabuhanga, imenyekanisha ry'umusoro ku nyungu z'ubukode rigomba kuba ririho umukono w'usora cyangwa umuhagarariye.

KWISHYURA UMUSORO KU NYUNGU Z'UBUKODE

Umusoro ku nyungu z'ubukode wishyurwa urwego rusoresha bitarenze itariki 31 Mutarama y'umwaka ukurikira igihe cy'umusoro kirebwa n'umusoro wishyurwa.

Ku bindi bisobanuro mwabariza kuri Aderesi ikurikira:
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E-mail:info@rra.gov.rw
Website: www.rra.gov.rw

Werurwe 2024