



KUBAHIRIZA INSHINGANO Z'IMISORO KU RW'UBUCURUZI BURANGUZA N'UBUDANDAZA

Urwego rw'ubucuruzi buranguza n'ubudandaza rufite uruhare runini ku misoro yinjira mu isanduku ya Leta. Ibibazo mu kubahiriza inshingano zo gusora mu rwego rw'ubucuruzi buranguza n'ubudandaza bigaragara mu byiciro byose by'inshingano z'abasora aribyo:

- z Kwandikisha ubucuruzi
- z Gukora imenyekanisha
- z Kwishyura imisoro
- z Gukora imenyekanisha ry'uzuye kandi ry'ukuri

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INGORANE ZIJYANYE NO KWANDIKISHA UBUCURUZI

Umuntu wese utangiye ibikorwa by'ubucuruzi bikomokaho umusoro ategetswe kwandikisha ibikorwa bye mu kigo cy'iterambere RDB mu gihe kitarenze iminsi irindwi (7) kuva atangiye bikorwa by'ubucuruzi cyangwa ashinze sosiyete.

Ubusesenguzi bwagaragaje ko:

- z Hari Abasora biyandikisha ku misoro imwe ntibiyandikishe ku yindi kandi bujuje ibisabwa

MU GIHE CYO KWANDIKISHA UBUCURUZI UWANDIKISHA AGOMBA:

- z Kugaragaza neza ibikorwa agiye gukora
- z Kugaragaza neza aho ibikorwa bye biherereye (Akarere, Umurenge, Akagari, Umudugudu, nimero y'umuhanda n'ibindi)
- z Kugaragaza ubwoko bw'imisoro yiyandikishaho.
- z Kugaragaza niba ari ibikorwa bwite cyangwa sosiyete
- z Kugaragaza umwirondoro wa nyiribikorwa by'ubucuruzi/abanyamigabane (amazina, irangamuntu/pasiporo, nimero za telefone na email address)

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IBIBAZO BYAGARAGAYE MU IMENYEKANISHA RY'IMISORO

Ubusesenguzi bwagaragaje ibi bikurikira:

- z Gukora imenyekanisha impitagihe
- z Abasora bamwe badakora imenyekanisha Abasora barasabwa kujya bakora imenyekanisha ku gihe bikabarinda ibihano

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INGORANE ZO KUTISHYURA IMISORO KU GIHE

Ubusesenguzi bwagaragaje ko hari ibitarane byinshi by'imisoro muri ur'Urwego rw'ubucuruzi buranguza n'ubudandaza

Abasora barasabwa:

- z Kwishyura imisoro yose ku gihe giteganywa n'amategeko
- z Gukurikirana ubucuruzi bwabo bandika ibyacurujwe byose



RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

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IMBOGAMIZI ZITURUKA KU GUKORA IMENYEKANISHA RITUZUYE NEZA

Ubusesenguzi bwa RRA bwagaragaje ibi bikurikira:

- ↳ Ikinyuranyo hagati y'ibyamenyekanishijwe byoherejwe mu mahanga n'amakuru agaragara muri Gasutamo
- ↳ Kutamenyekanisha inyungu zikomoka ku mitungo yagurishijwe
- ↳ Kudatandukanya umusoro ku nyongeragaciro wishyuwe ku byaranguwe byishyura umusoro ku nyongeragaciro n'ibisonewe
- ↳ Ibyatunze umwuga bidafitiwe inyemezabwishyu
- ↳ Kumenyekanisha mu byatunze umwuga umusoro ku nyongeragaciro wasubijwe usora
- ↳ Kudafatira 15% ku byishyuwe abatanditse mu misoro
- ↳ Kumenyekanisha igihombo gikomoka ku bicuruzwa byangiritse bidafite impapuro zibihamya
- ↳ Gutubura agaciro k'ibyaranguwe
- ↳ Kumenyekanisha ibyatunze umwuga bidakurwamo mu gihe habarwa umusoro, urugero:
 - Kumenyekanisha ubwishingize bwite mu byatunze umwuga
 - Kumenyekanisha ibihano mu byatunze umwuga

- Kumenyekanisha mu byatunze umwuga amafaranga yakoreshejwe ku nyungu bwite
- Kumenyekanisha mu byatunze umwuga inyungu zikomoka k'ubukererwe mu kwishyura uwagurishije
- Kumenyekanisha ubwishingizi ku bukode bw'inzu mu byatunze umwuga
- ↳ Kunyuranya ibihembo by'abakozi bimenyekanishwa n'ibigaragara mu bitabo by'ibaruramari
- ↳ Gutubura amahoro ya za gasutamo n'amahoro yo kubungabunga ibikorwa remezo (IDL)
- ↳ Gutubura ubwicungure (ubusaze bw'imitungo)
- ↳ Kutamenyekanisha umusoro ukomoka k'umusaruro utangwa mu bintu
- ↳ Kumenyekanisha mu byaranguwe ibihano by'ubukererwe mu gutanga ibicuruzwa
- ↳ Kudafatira umusoro ku nyongeragaciro wishyurwa n'uwakiriye serivise ahawe n'umunyamahanga kandi izo serivise ziboneka imbere mu gihugu (VAT reverse charge)
- ↳ Kumenyekanisha umusoro ku nyongeragaciro wishyuwe ku byaranguwe bidahuye n'umwuga w'ubucuruzi
- ↳ Gutubya agaciro k'ibicuruzwa byasigaye mu bubiko

- ↳ Kumenyekanisha ibyacurujwe nk'ibisonewe kandi bicibwaho umusoro
- ↳ Kumenyekanisha agaciro katariko ku bihombo biba byimuriwe mu mwaka w'isoresha ukurikira

HAKWIYE KUMENYEKANISHWA IKI?

- ↳ Agaciro k'ibyinjiye byose
- ↳ Ibihembo by'abakozi n'umusoro ku bihembo
- ↳ Ibyasohotse/ibyaguzwe/ibyishyuwe nyakuri

ICYO DUSABA ABASORA

Abasora bari mu rwego rw'ubucuruzi buranguza n'ubudandaza barasabwa kubahiriza inshingano nkuko amategeko y'imisoro abiteganyaga mu gucyemura ibibazo byagaragajwe haruguru. Abasora badafite EBM barasabwa kwihutira kuzisaba. Abasora bafite EBM barasabwa kuzikoresha neza batanga inyemezabwishyu igihe cyose bacurujwe, bandikaho ibiciro nyakuri, izina ry'igicuruzwa na nimero iranga usora (TIN) y'umuguzi. Abasora barasabwa gukorana n'abafite EBM kugira ngo bizaborohere kumenyekanisha ibyatunze umwuga kuko ibidafitiwe inyemezabwishyu ya EBM bitemerwa gukurwamo. Ikigo cy'imisoro n'Amahoro cyiteguye kubafasha kuzuza neza inshingano z'imisoro.