



528/RRA/CGT/ES/2022

04 MAR 2022

Our Ref

Date

Your Ref

**ITANGAZO**

Bikomeje kugaragara ko hari abasora bacuruza badatanga inyemezabuguzi za EBM, hari abahitishamo abaguzi kubakorera inyemezabwishyu ari uko bongereye igiciro cy'igicuruzwa ndetse hakaba n'abakira amafaranga menshi ku gicuruzwa ariko bakandika macye ku nyemezabwishyu bagamije gutubya umusoro. Ibyo bigaragara cyane cyane ku bacuruza ibikoresho by'ubwubatsi (Quincailleries), amavuta n'ibikoresho by'ubukanishi (Spare Parts and Lubricants), Alimentations n'abaranguza ibicuruzwa binyuranye (Grossistes/Wholesalers);

Hashingiwe ku makuru yagaragaye aturutse ku isesenguramakuru rikoresheje ikoranabuhanga, Ikigo cy'Imisoro n'Amahoro cyagiye kigaragariza bamwe mu bacuruzi ibinyuranyo bigaragara mu mibare y'ibicuruzwa byamenyekanishijwe ko byasigaye mu bubiko bwabo bituruka ku kuba bacuruza badatanga inyemezabuguzi za EBM;

**Twongeye kwibutsa abacuruzi bigaragara muri sisiteme ko bagifite ibicuruzwa mu bubiko kandi byaracurujwe bidatangiwe inyemezabuguzi za EBM kubikosora, bigakorera fagitire za EBM ndetse bakanishyura umusoro bijyanye.**

Turasaba ababaruramari bunganira abasora n'abajyanama mu by'imisoro kugira inama zikwiriye abasora bahagarariye mu gukora imenyekanishamusoro ry'ukuri no kwishyura umusoro ukwiriye. Ibi bituma abasora bafite iyo mikorere birinda ibihano biremereye biteganywa n'amategeko ku banyereza umusoro babigambiriye.

Ku bindi bisobanuro mwaduhamagara kuri 3004

**ANNOUNCEMENT**

Given the continued resistance to issue electronic receipts (EBM) among taxpayers trading construction materials, lubricants and spare parts, supermarkets and wholesalers; who have been found to increase the purchase price of goods in order to issue EBM receipts to the customers who request for them; in addition, some taxpayers have been found selling products at higher price than what is recorded on the receipt in order to lower the tax related to those sells;

Reference is made to the findings of our data analytics which was communicated to concerned taxpayers demonstrating discrepancies in their stock inventory as a result of the malpractice of non-issuance of EBM receipts;

**RRA reminds all taxpayers whose physical stock does not match with the stock in their EBM system to rectify those discrepancies, produce EBM receipts for the goods sold without issuing them and pay corresponding taxes.**

We call upon professional accountants and tax advisors to advise their clients on accurate filing and pay appropriate taxes in order to avoid penalties provided by the law on intentional tax avoidance.

For more information, call us on 3004

**BIZIMANA RUGANINTWALI Pascal**  
Commissioner General



**HERE FOR YOU  
TO SERVE**