



**IMIKORESHEREZE Y'IMASHINI
Y'IKORANABUHANGA MU GUTANGA
INYEMEZABUGUZI**

RRRA



RRRA



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1. INTANGIRIRO

1.1. Ibisobanuro by'amagambo

Ukoresha »: umusoreshwa ukoresha imashini y'ikoranabuhanga mu gutanga inyemezabuguzi;

Umusoreshwa munini”: umusoreshwa wamenyeshejwe n'Ubuyobozi ko yanditswe mu basoreshwa banini ;

Umusoreshwa wisumbuye”: umusoreshwa ukora ibikorwa by'ubucuruzi bibyara amafaranga y'ibyacurujwe arenze miliyoni mirongo itanu (50.000.000) y'amanyarwanda mu mwaka w'isoresha ushize kandi Ubuyobozi bukaba butaramushyize mu basoreshwa banini;

Umusoreshwa uciriritse”: umusoreshwa ukora ibikorwa by'ubucuruzi bibyara amafaranga y'ibyacurujwe ari hagati ya miliyoni cumi n'ebiyiri n'ifaranga rimwe (12.000.001) na miliyoni mirongo itanu (50.000.000) y'amafaranga y'u Rwanda mu mwaka w'isoresha ushize;

Umusoreshwa muto”: umusoreshwa ukora ibikorwa by'ubucuruzi bibyara amafaranga y'ibyacurujwe ari muni ya miliyoni cumi n'ebiyiri (12.000.000) mu mwaka w'isoresha ushize;

Uburyo bwo gutanga inyemezabuguzi bwemewe” (CIS): uburyo bw'ikoranabuhanga bwagenewe gukoreshwa mu bucuruzi, mu rwego rwo gushyiraho uburyo buhamye bwo gucunga neza ibijyanye n'ubucuruzi ndetse n'ububiko byujuje ibisabwa n'Ubuyobozi;

Imashini y'inyemezabwishyu” (SDC): imashini itanga kandi ikanabika inyemezabwishyu ikorana n'uburyo bwo gutanga inyemezabuguzi bwemewe ;

«Imashini y'ikoranabuhanga mu gutanga inyemezabuguzi»: uburyo bugizwe na CIS na SDC bikaba bikorana nk'uburyo bumwe;

Inyemezabwishyu»: inyandiko igaragaza ko habayeho kudandaza cyangwa kuranguza ibicuruzwa cyangwa inyandiko igaragaza ko hatanzwe serivisi ku muguzi, kandi ubudakemwa bw’iyo nyandiko bukaba bwagenzurwa n’Ubuyobozi;

“**Inomero yihariye y’imashini**” (MRC) inomero yihariye y’uburyo bwo gutanga inyemezabuguzi igaragaza ko bwemewe ;

Inomero y’imashini y’inyemezabwishyu: inomero yihariye y’imashini itanga inyemezabwishyu igaragaza ko yemewe;

«**POS**»: ahatangirwa inyemezabwishyu;

«**Ugurisha imashini**»: isosiyete cyangwa umuntu ku giti cye wanditse mu Rwanda kandi wabihereye uruhushya n’Ubuyobozi, rwo kugira ibyemezo bya CIS cyangwa SDC byakorewe mu Rwanda cyangwa mu mahanga no kuzigurisha nk’uzikora cyangwa uhagarariye uzikora;

«**Ushyikiriza abaguzi imashini**»: isosiyete cyangwa umuntu ku giti cye wanditse mu Rwanda, akaba afitanye n’ugurisha imashini amasezerano yo kuzishyikiriza abaguzi, kandi wabihereye uruhushya n’Ubuyobozi rwo kugurisha CIS cyangwa SDC mu Rwanda.

2. KWIYANDIKISHA K’UKOresha IMASHINI Y’IKORANABUHANGA MU GUTANGA INYEMEZABUGUZI

Umusoreshwa wese wamenyeshejwe, agomba kwiyandikisha nk’ukoresha imashini y’ikoranabuhanga mu gutanga inyemezabuguzi.

Umusoreshwa wese usonewe inshingano yo kwiyandikisha nk’ukoresha imashini y’ikoranabuhanga mu gutanga inyemezabuguzi, ashobora kwiyandikisha mu Buyobozi ku bushake cyangwa agasabwa kwiyandikisha nk’ukoresha imashini y’ikoranabuhanga mu gutanga inyemezabuguzi, hashingiwe ku buremere bw’impungenge nk’uko bigenwa na Komiseri Mukuru.

Uherye igihe Iteka rya Minisitiri no 002/13/10 TC ryo ku wa 31/07/2013 rigena imikoreshereze y’imashini y’ikoranabuhanga yemewe mu gutanga inyemezabuguzi ritangiye gukurikizwa ni ukuvuga guhera tariki ya

26/08/2013, imashini zitanga inyemezabwishyu zujuje ibisabwa n’uburyo bwo gutanga inyemezabuguzi bwemewe hakoreshejwe Imashini y’Ikoranabuhanga, kandi zahawe uburenganzira n’Ubuyobozi, ni zo zonyine zishobora gukoreshwa mu gutanga inyemezabwishyu.

3. KUGENZURA IMASHINI Y’IKORANABUHANGA MU GUTANGA INYEMEZABUGUZI

Ubuyobozi bufite uburenganzira bwo kugenzura imashini y’ikoranabuhanga mu gutanga inyemezabuguzi yandikishijwe hakurikijwe ibisabwa n’amategeko, mu gihe icyo ari cyo cyose cy’amasaha y’akazi, mu rwego rwo kugenzura niba ikurikiza ibisabwa, imikoreshereze yayo ndetse n’andi mabwiriza ashobora gutangwa agenga imikoreshereze y’iyo mashini.

Abakozi b’uwahawe uburenganzira bwo gukoresha imashini z’ikoranabuhanga mu gutanga inyemezabuguzi bagomba kuyerekana igihe cyose babisabwe kugira ngo ikorerwe ubugenzuzi n’abakozi b’Ubuyobozi babishinzwe.

Imashini yose y’Ikoranabuhanga igaragaye mu igenzura ko itujuje ibisabwa, irafatirwa kandi uwayikoreshaga agahanwa hakurikijwe ibiteganywa n’iteka rya Minisitiri.

Ukoresha imashini y’ikoranabuhanga mu gutanga inyemezabuguzi ashobora guhita ayikoresha atagombye gutegereza igenzura n’uburenganzira butangwa n’Ubuyobozi, igihe yujuje ibintu bikurikira:

1° imashini ikoreshwa mu buryo bwo gutanga inyemezabuguzi n’imashini y’inyemezabwishyu zemewe zaguzwe ku mucuruzi wabiherewe uburenganzira n’Ubuyobozi;

2° umucuruzi w’izo mashini yari asanzwe yarazandikishije mu Buyobozi, hakurikijwe uburyo bwo kwandikisha buteganywa n’amabwiriza ya Komisiyoni Mukuru.

Icyakora, abasoreshwa basanganywe izo mashini bagomba gutangira kuzikoresha nyuma y’isuzumwa no guhabwa uburenganzira n’Ubuyobozi.

4. IBIRANGA UBURYO BWO GUTANGA INYEMEZABUGUZI BWEMEWE

Uburyo bwo gutanga inyemezabuguzi bwemewe bugizwe n’uburyo bwose bwo kwandika amafaranga, uburyo bwerekana igiciro bwanditse ku kintu cyangwa bugizwe n’indi mashini ikoresha mu bucuruzi ikorana n’imashini y’inyemezabwishyu (SDC), byujuje imikorere isabwa na Komiseri Mukuru.

Uburyo bwo gutanga inyemezabuguzi bwemewe bugomba kohereza amakuru y’inyemezabwishyu akenewe, kugira ngo imashini itange amakuru yose ku nyemezabwishyu.

5. IBIGOMBA KUGARAGARA KU NYEMEZABWISHYU

Uburyo bwo gutanga inyemezabuguzi bwemewe, bugomba gutanga inyemezabwishyu zigomba kuba byibuze zigaragaragaza amakuru akurikira:

- 1° izina ry’umusoreshwa;
- 2° inomeri iranga umusoreshwa;
- 3° aho ubucuruzi bukorwa;
- 4° inomeri iranga umukiriya ishobora gushyirwaho cyangwa ntishyirweho;
- 5° ubwoko bw’inyemezabwishyu n’ubw’igikorwa cy’ubucuruzi;
- 6° inomeri yihariye y’inyemezabwishyu, igenda izamuka nta mubare usimbutse kuri buri bwoko bw’inyemezabwishyu;
- 7° ibijyanye n’ibicuruzwa, cyangwa serivisi ubwoko bwabyo, uko bingana, igiciro ndetse n’ibindi bishobora gukorwa, nko gutesha agaciro inyemezabwishyu cyangwa kuyikosora;
- 8° igiteranyo cy’ibiciro by’ibicuruzwa;
- 9° igipimo kigenderwaho mu gusora;
- 10° igipimo cy’umusoro cyongerwa ku giciro cy’igicuruzwa;
- 11° uburyo bwo kwishyura;

12° amakuru y'imashini y'inomezabwishyu harimo:

- a. itariki n'igihe bishyirwaho n'imashini y'inomezabwishyu (SDC);
- b. inomeru y'ubwoko bw'inomezabwishyu igezweho;
- c. umukono wo ku nyemezabwishyu;
- d. inomeru iranga imashini itanga inyemazabwishyu;

13° itariki n'igihe bishyirwaho n'uburyo bwo gutanga inyemezabuguzi bwe-mewe (CIS);

14° inomeru yihariye y'imashini (MRC).

Buri nyemezabwishyu igizwe n'uruhurirane rw'ubwoko bw'inomezabwishyu n'ubw'ubucuruzi, bugenwa na Komiseri Mukuru.

Ibigomba kugaragara ku nyemezabwishyu bivugwa mu gika cya mbere cy'iyi ngingo bigomba kubahirizwa mu gihe cy'inomezabuguzi zagaruwe. icyakora, amabwiriza yihariye arebana n'itangwa ry'inomezabuguzi zagaruwe bigenwa na Komiseri Mukuru.

6. KWEMERERWA GUKORESHA IMASHINI Y' IKORANA-BUHANGA MU GUTANGA INYEMEZABUGUZI

Abinyujije mu itangazo, Komiseri Mukuru amenyesha igihe cyo gutangira gusaba uburenganzira bwo gukoresha uburyo bwo gutanga inyemezabuguzi bwemewe (CIS) cyangwa Imashini y'inyezabwishyu (SDC).

Uburenganzira bwo gukoresha uburyo bwo gutanga inyemezabwishyu bwe-mewe, busabwa kuri buri cyiciro cy'ubwoko bwose bw'imashini cyangwa ku bwoko bwose bw'imashini yerekana igiciro ku buryo bwanditse bwagemuwe ku isoko ryo mu Rwanda. Ubwo burenganzira kandi ni ngombwa kuri buri cyiciro cy'imashini nyemezabwishyu zishyizwe ku isoko ryo mu Rwanda. Urwo ruhushya rugaragaza ko ubwoko bw'imashini na programu kwasuzumwe. Uburyo bwakoreshejwe mu isuzuma n'ibyavuyemo bishyirwa muri raporo y'isuzuma igenwa na Komiseri Mukuru.

Mu gihe cyo gusaba kwemererwa, usaba yerekana imikorere y'ubwo buryo cyangwa isuzuma ry'imashini imbere y'ubuyobozi, kugira ngo bwemeze ko bikurikije amabwiriza agenwa n'iri teka n'amabwiriza ya Komiseri Mukuru.

Kutubahiriza ibivugwa muri iyi ngingo bifatwa nk'impamvu ihita ikuraho uburenganzira bwari bwaratanzwe, kandi umucuruzi utabyubahirije agahanwa hakurikijwe ibiteganywa n'iri teka.

Uburyo bwose bwo gutanga inyemezabuguzi bwemewe bujyana n'inomero yihariye y'imashini. Ibiringa iyo nomero bigenwa n'amabwiriza ya Komiseri Mukuru.

Imashini y'inyemezabuguzi yose igira inomero iyiranga. Ibigize iyo nomero biteganywa n'amabwiriza ya Komiseri Mukuru. Ubuserwe bwo kwemeza uburyo bwo gutanga inyemezabuguzi bwemewe bushobora gutangwa n'amabwiriza ya Komiseri Mukuru. Ubwo busonerwe busaba ko uwakoze izo mashini aba yarabigaragaje yemeza ko ubwo buryo bwujuje ibisabwa n'iri teka.

Ubuserwe buvugwa muri iyi ngingo ntibushobora gutangwa ku mashini nyemezabwishyu.

7. IKORESHA RY'IMASHINI Y'IKORANABUHANGA MU GUTANGA INYEMEZABUGUZI

Bubinyujije mu itangazo, Ubuyobozi bumenyeshya igihe cyo gutangira gukoresha imashini y'Ikoranabuhanga mu gutanga inyemezabuguzi kuri buri cyicyiro cy'abazayikoresha.

Imashini y'ikoranabuhanga mu gutanga inyemezabuguzi ikoresha gusa igihe uburyo bwo gutanga inyemezabuguzi bwemewe (CIS) n'imashini y'inyemezabwishyu (SDC) byemejwe n'Ubuyobozi. Komiseri Mukuru, abinyujije mu itangazo, amenyeshya ubwoko bw'imashini bwemejwe n'Ubuyobozi.

Imashini y'ikoranabuhanga mu gutanga inyemezabuguzi igomba kuba ijyanye n'icyiciro, ibikorwa n'ubwoko bw'imirimo y'ubucuruzi abayikoresha bakora.

8. KUGENZURA NO GUTUMA IMASHINI Y'IKORANABUHANGA MU GUTANGA INYEMEZABUGUZI IHORA IKORA NEZA

Umusororeshwa wese agomba kumenya ko imashini ze zikorera igenzurwa rya tekini mu gihe giteganywa n'amabwiriza ya Komiseri Mukuru.

Serivisi y'igenzura ivugwa mu gika cya mbere ikorwa n'umutekinisiye w'umucuruzi wazigemuye wabihereye uburenganzira n'Ubuyobozi.

Amafaranga ya serivisi yo kwita ku buryo ngarukagihe ku mashini y'ikoranabuhanga mu gutanga inyemezabuguzi yishyurwa n'uyikoresha.

9. INSHINGANO Z'UKOresha IMASHINI Y' IKORANABUHANGA MU GUTANGA INYEMEZABUGUZI

Abakoresha imashini y' Ikoranabuhanga mu gutanga inyemezabuguzi bafite inshingano zikurikira:

1° kugura ibikoresho byuzuye bikoreshwa mu buryo bwo gutanga inyemezabuguzi bwemewe ku mucuruzi wabihereye uburenganzira;

2° gushyira ahakorera ubucuruzi imashini y'Ikoranabuhanga mu gutanga inyemezabuguzi;

3° gutanga inyemezabwishyu yakozwe n'imashini y' ikoranabuhanga mu gutanga inyemezabuguzi ku mukiriya wese ugura ibintu cyangwa ukoresha serivisi;

4° gukora ku buryo imashini y'ikoranabuhanga mu gutanga inyemezabuguzi ishyirwa ahantu horoshye kugera kandi hagaragarira abakiriya;

5° gukora ku buryo ibintu cyangwa serivisi byagurishijwe hakoresheje imashini y'Ikoranabuhanga mu gutanga inyemezabuguzi bigira izina ri-dashidikanywaho ndetse n'igipimo cy'umusoro nyacyo;

6° kugaragaza TIN y'umukiriya ku nyemezabuguzi, mbere yo gutangira gutanga inyemezabuguzi, mu gihe bisabwe n'umukiriya wishyuye;

7° gushyira ahashyizwe imashini y’ikoranabuhanga mu gutanga inyemeza-
buguzi icyapa cy’inyunganizi gikubiyemo ibi bikurikira:

a. izina, aderesi n’inomero iranga usora;

b. inomero yihariye y’imashini;

c. inomero ya seri y’imashini y’inyemezabwishyu;

d. amagambo “igihe imashini igize ikibazo, abakozi bacuruza bagomba
gutanga inyemezabwishyu zanditse n’intoki zemewe n’ubuyobozi”;

e. amagambo “NTA KWISHYURA IGIHE UDAHAWE INYEMEZAB-
WISHYU”;

8° kwemerera ubugenzuzi bw’imashini y’Ikoranabuhanga mu gutanga inye-
mezabuguzi no kuyikorera ubugenzuzi ku byerekeranye n’ubuziranenge
n’ubudasobwa bwayo;

9° kwifashisha serivisi zabugenewe mu gukora igenzura ritegetswe
ry’imikorere y’imashini, mu gihe bisabwe na Komiseri Mukuru;

10° kubika kopi z’ibyanditse hakoreshejwe iyo mashini mu gihe cy’imyaka
icumi (10);

11° kugenzura neza ko ahawe igitabo gikubiyemo amabwiriza yo gukoresha
imashini igihe uwayigurishije ayitanze;

12° kugenzura neza ko umucuruzi w’imashini yari yarayandikishije mu Buy-
obozi igihe yayizana ku isoko;

13° kumenyesha ubuyobozi ko ahakorerwaga ubucuruzi hahindutse binyuze
mu nzira zigenwa na Komiseri Mukuru;

14° kudahagarika ikoreshya ry’Imashini y’ ikoranabuhanga mu gutanga
inyemezabuguzi mu gihe kirenze amasaha cumi n’abiri (12) atabanje kubi-
menyesha ubuyobozi;

15° kumenyesha Ubuyobozi imikorere mibi y’imashini y’ikoranabuhanga
mu gutanga inyemezabuguzi mu gihe cy’amasaha atandatu (6);

16° kubika mu Rwanda imashini y'inyezabwishyu;

17° mu gihe imashini y'Ikoranabuhanga mu gutanga inyezabuguzi igurishijwe cyangwa se igakurwaho, imashini y'inyezabwishyu yayo igomba kubikwa n'uwayikoreshaga;

18° imashini y'inyezabwishyu igomba kubikwa n'uwayikoreshaga nibura mu gihe cy'amezi cumi n'abiri (12) ahantu hizewe kandi hagenwe n'uwayikoze. Ibyo kandi bigomba gukorwa no ku mashini zasimbuwe kugira ngo zivanweho cyangwa se zasimbuwe kubera indi mpamvu iyo ari yo yose;

19° kugira amasezerano y'ubugure yemewe n'umucuruzi ubifitiye uburenganzira;

20° ntashobora gutangira ubucuruzi bwe adafite imashini y'ikoranabuhanga mu gutanga inyezabuguzi, kandi ikaba yarashyizwe ahantu hacururizwa;

21° gutanga amakuru afatika ku nyandiko asabiraho uruhushya rwo gutangira gukoresha imashini y'Ikoranabuhanga mu gutanga inyezabuguzi kugira ngo iyo mashini ihabwe umuyoboro utuma itangira gukoreshwa;

22° guha Ubuyobozi raporo ijyanye n'isimbuzwa ry'imashini y'Ikoranabuhanga mu gutanga inyezabuguzi mu masaha cumi n'abiri (12) uhereye igihe ubwo buryo kwasimburijwe cyangwa se bwakuwe ahantu hagenewe kugurishirizwa kubera impamvu runaka;

23° gusaba Ubuyobozi kuvana imashini ye ku muyoboro utuma imashini y'Ikoranabuhanga mu gutanga inyezabuguzi ikoreshwa mu gihe ahagaritse ibikorwa bye by'ubucuruzi;

24° gutanga inyezabuguzi yemewe itanzwe n'imashini y'Ikoranabuhanga mu gutanga inyezabuguzi hatitawe ko umukiriya yaba ayishaka cyangwa atayishaka, mu gihe cyose hari nibura imashini imwe ikora iri ahantu hacururizwa;

25° gutanga inyandiko yo gusubiza amafaranga yanditswe n'imashini y'Ikoranabuhanga mu gutanga inyezabuguzi mu gihe haba hari nibura imashini imwe ikora neza aho bacururiza no kubika inyandiko zijyanye n'iryo subiza hakurikijwe amabwiriza ya Komiseri Mukuru;

26° gutanga inyemezabuguzi ebyiri zanditswe n'intoki hatitawe ko umuguzi ashaka cyangwa se adashaka inyemezabuguzi mu gihe nta mashini y'ikoranabuhanga mu gutanga inyemezabuguzi ikora neza ihari no kubika nibura mu gihe cy'imyaka icumi (10) imwe muri izo nyemezabuguzi hamwe n'indi y'umwimerere itangwa n'imashini y'ikoranabuhanga mu gutanga inyemezabuguzi nyuma y'uko zongera gukora nk'uko bisanzwe;

27° gutanga inyemezabuguzi yo gusubiza amafaranga mu gihe bibaye ngombwa ko hari asubizwa ku nyemezabuguzi yari yatanzwe kubera ko basanze hari harabayemo ikosa; iyo nyemezabuguzi yo gusubiza amafaranga igomba kubikwa ikurikirana na ya nyemezabuguzi y'umwimerere hamwe n'imyandiko zose z'ibimenyetso zijyanye n'uko gusubiza amafaranga nk'uko biteganywa n'amabwiriza ya Komiseri Mukuru;

28° kumenyesha Ubuyobozi mu nyandiko mu masaha cumi n'abiri (12) ko imashini y'Ikoranabuhanga mu gutanga inyemezabuguzi idakora mu gihe habayeho kwibwa, cyangwa se ukundi kononekara kwaterwa n'impamvu zidasanzwe nk'imyuzure, inkongi y'umuriro, umutingito, impanuka y'ubwikorezi n'ibindi nk'iby. Iryo menyesha rigomba kuba riherekejwe na kopi ya raporo y'umuyobozi ubifitiye ububasha. Mu gihe ibikorwa by'ubucuruzi bikomeje, umusoresha agomba kugura ibindi bikoreho by'Imashini y'ikoranabuhanga mu gutanga inyemezabuguzi mu gihe cy'iminsi umunani(8) y'akazi;

29° kugira imashini y'inyemezabwishyu (SDC) ikora neza ikaba ikorana igihe cyose n'uburyo bwo gutanga inyemezabuguzi(CIS);

30° kutagira ikintu akora ku mashini y'Ikoranabuhanga mu gutanga inyemezabuguzi akoresha amajanja anyuranye y'umusoro ku bicuruzwa na serivise, usibye ibiteganijwe n'Ubuyobozi;

31° izindi nshingano zose zishobora gushyirwaho na Komiseri Mukuru.

10. GUTANGA UBURENGANZIRA K'UGURISHA N'USHYIKIRIZA ABAGUZI IBICURUZWA UBURYO BWO GUTANGA INYEMEZABUGUZI BWEMEWE N'IMASHINI Y'INYEMEZABWISHYU

Kugurisha uburyo bwo gutanga inyemezabuguzi cyangwa imashini z'inyemezabwishyu bwemewe bikorwa n'ugurisha cyangwa ushyikiriza

abaguzi ibicuruzwa wabihereye uburenganzira n'Ubuyobozi. Ibisabwa ku-gira ngo umucuruzi ahabwe ubwo burenganzira bigenwa n'Amabwiriza ya Komiseri Mukuru.

11. INSHINGANO Z'UGURISHA UBURYO BWO GUTANGA INYEMEZABUGUZI BWEMEWE CYANGWA IMASHINI NYEMEZABWISHYU

Umucuruzi w'uburyo bwo gutanga inyemezabuguzi bwemewe cyangwa imashini nyemezabwishyu afite inshingano zikurikira:

1° kugenzura ko uburyo bwo gutanga inyemezabuguzi cyangwa imashini nyemezabwishyu n'ibikoresho bikenerwa kuri iyo mashini bijyanye n'ibipimo ndetse n'ibisabwa ku rwego mpuzamahanga bigenwa n'ubuyobozi ;

2° kugurisha no kugemurira gusa abakoresha ibikoresho by'uburyo bwo gutanga inyemezabuguzi cyangwa imashini nyemezabwishyu byemewe

3° kwereka ubuyobozi urugero rw'imashini ikoreshwa mu buryo bwo gutanga inyemezabuguzi bwemewe cyangwa imashini nyemezabwishyu ndetse n'ibindi byangombwa bisabwa n'Ubuyobozi mu gihe cyo gusaba kwemererwa ;

4° kwishyura amafaranga atangwa ku igeragezwa n'iyerekanwa ry'uburyo bwo gutanga inyemezabuguzi bwemewe cyangwa imashini nyemezabwishyu bisabirwa kwemerwa kugurishwa;

5° guha Ubuyobozi inomeru ya seri y'imashini mpamyabwishyu mbere yo kuyigurisha;

6° gutanga garanti yo gukomeza gutanga ibikoresho bikenerwa byo gusimbuzza ibidakora izo mashini zikenera mu gihe cy'imyaka itatu (3) nibura uhereye ku itariki izo mashini zaguriweho.

7° gukemura ikibazo cyavutse mu ikoreshwa ry' izo mashini mu gihe cy'amasaha mirongo ine n'umunani(48) uhereye igihe uzikoresha abimumenyesheje;

8° gutanga amahugurwa ku bakoresha ubwo buryo n'iyo mashini;

9° guha Ubuyobozi raporo mu buryo bugenwa na Komiseri Mukuru, ikubiyemo imashini z'uburyo bwo gutanga inyemezabuguzi bwemewe cyangwa imashini nyemezabwishyu zagurishijwe, inomeru y'ubwoko, itariki yo kugurishwa, inomeru iranga usora uyikoresha (TIN) n'aho ubucuruzi bwe bukorerwa;

10° kubika amakuru ajyanye n'imashini z'uburyo bwo gutanga inyemezabuguzi bwemewe na nomero y'imashini nyemezabwishyu zatumijwe hanze n'izagurishijwe, harimo nomero y'imashini (MRC), inomeru y'imashini y'inyemezabwishyu (SDC), inomeru iranga uyikoresha wayiguze n'aho abarizwa nibura mu gihe cy'imyaka itatu (3) uhereye ku itariki yo kugura ubwo buryo;

11° kuba afite uruhushya ruteganywa mu ngingo ya 8 y'iri teka, mu gihe habayeho guhindura ibyuma cyangwa ubwoko bumwe cyangwa bwishwi bw'ubwo ubwo buryo bw'imashini zikoresha umuriro mu gutanga inyemezabuguzi;

12° gukora ku buryo inomeru yihariye y'imashini ya buri buryo bwo gutanga inyemezabuguzi bwemewe (CIS) na buri bwoko bw'imashini y'inyemezabwishyu biba bizwi neza n'Ubuyobozi mbere yo kubigurisha no gushyira ahagaragarira buri wese iyo nomero yihariye y'imashini n'ubwoko bw'imashini y'inyemezabwishyu kuri buri mashini yagurishijwe;

13° gukurikiza ibisabwa byose mu kugurisha no gushyira ku muyoboro utuma imashini zitangira gukora mu buryo bugenwa n'Ubuyobozi;

14° guha umuguzi uzakoresha Imashini y'ikoranabuhanga mu gutanga inyemezabuguzi yasabwe mu nyandiko isaba ko ishyirwa ku muyoboro w'Ubuyobozi utuma ikoresha, mu gihe cyo kuyitanga cyateganyijwe kuri iyo nyandiko kandi ugukorerwa ko kuyitanga uko ari ko kose kugatangirwa ibisobanuro ndetse n'inyandiko y'uko gukorerwa ikamenyeshwa umuguzi n'Ubuyobozi;

15° gutanga agatabo kagaragaza imikorere y'imashini mu gihe cyo kuyigurisha;

16° kubika inyandiko zerekeranye n'amasosiyete ashyikiriza izo mashini abaguzi kandi akamenyeshya Ubuyobozi mu nyandiko mu gihe hari impi-

nduka zabaye muri iyo gahunda yo kuzishyikiriza abaguzi;

17° gukora ubugenzuzi bwa za gahunda zose zo gushyikiriza iyo mashini abaguzi bagomba kuyikoresha, kandi agahita asesha amasezerano ku bantu bari muri iyo gahunda batubahiriza inshingano zabo kandi muri icyo gihe amasezerano yasheshwe, ugurisha agomba guha uburenganzira umwe mu bashinzwe gushyikiriza iyo mashini abayikoresha bwo gufasha abayifite bashobora kugira ibibazo bya tekini kubera ko hari amasezerano yasheshwe;

18° gukora ubugenzuzi bw'imikorere y'iyo mashini, abisabwe n'uyikoresha;

19° kumenyesha Ubuyobozi ibintu byose bidakora neza bijyanye n'imikoreshereze y'iyo mashini, harimo nka kabine yangiritse, ibimenyetso biranga imashini bidakwiriye cyangwa mu gihe nta gitabo cy'ubugenzuzi gihari mu gihe hakorwa ubugenzuzi.

12. IYEMERWA RY'UKORA IMASHINI Y'INYEMEZABWISHYU (SDC)

Kugira ngo umuntu yemerwe nk'ukora imashini y'inyemezabwishyu (SDC) agomba kuba yujuje ibi bikurikira:

1° kuba afite ubushobozi mu bijyanye n'imari;

2° kuba azwiho kugira ubunararibonye buhanitse mu gukora ibikoresho by'Ikoranabuhanga;

3° kuba asanzwe afite uburambe nibura bw'imyaka itanu (5) mu gukora no kugurisha imashini z'ubwo bwoko;

4° kugira gahunda n'ingamba zo gutanga ibintu bifite ubuziranenge no kwishingira ko bikora neza nibura mu gihe cy'imyaka itatu (3);

5° gusinyana n'Ubuyobozi amasezerano y'ubwumvikane amutegeka gukora uburyo bwo gutanga inyemezabuguzi bwemewe n'imashini ikora inyemezabwishyu ku buryo yumvikanyeho n'Ubuyobozi muri ayo masezerano.

13. KUDAKOresha IMASHINI Y'IKORANABUHANGA MU GUTANGA INYEMEZABUGUZI

Umuntu wese usabwa gukoresha imashini y'Ikoranabuhanga mu gutanga inyemezabuguzi ntayikoreshe ahanishwa ihazabu ryo mu rwego rw'ubutegetsi mu buryo bukurikira:

1° umusoreshwa munini yishyura miliyoni makumyabiri (20.000.000) y'amafaranga y'u Rwanda;

2° umusoreshwa wisumbuye yishyura miliyoni icumi (10.000.000) y'amafaranga y'u Rwanda ;

3° umusoreshwa uciriritse yishyura miliyoni eshanu (5.000.000) y'amafaranga y'u Rwanda;

4° umusoreshwa muto yishyura miliyoni imwe (1.000.000) y'amafaranga y'u Rwanda.

14. GUKOresha IMASHINI Y'IKORANABUHANGA MU GUTANGA INYEMEZABUGUZI MU BURYO BW'UBURIGANYA

Umuntu wese ukoresha imashini y'Ikoranabuhanga mu gutanga inyemezabuguzi mu buryo bunyuranije n'amategeko ahanishwa ihazabu ryo mu rwego rw'ubutegetsi ry'amafaranga akubye kabiri uwo musoro hiyongeyeho umusoro yagombaga kwishyura.

Bitabangamiye ibihano bihabwa ukoresha imashini y'ikoranabuhanga mu gutanga inyemezabuguzi mu buryo bw'uburiganya bimaze kuvugwa hejuru, umuntu ukoresha imashini y'Ikoranabuhanga mu gutanga inyemezabuguzi mu buryo bunyuranijwe n'amategeko ashobora gukurikiranwa hashingiwe ku ngingo zirebana n'ibyaha bikorwa mu rwego rw'imisoro n'amahoro biteganywa n'Igitabo cy'Amategeko Ahana.

15. KUTUBAHIRIZA IBITEGANYIJWE

Umuntu wese utubahiriza ibisabwa biteganywa n'iteka rya Minisitiri rigena imikoreshereze y'imashini y'ikoranabuhanga yemewe mu gutanga inye-

mezabuguzi kandi bidateganyirijwe ibihano byihariye muri iri teka, ahani shwa ihazabu ryo mu rwego rw'ubutegetsu mu buryo bukurikira:

1° umusoreshwa munini yishyura miliyoni icumi (10.000.000) y'amafaranga y'u Rwanda;

2° umusoreshwa wisumbuye yishyura miliyoni eshanu (5.000.000) y'amafaranga y'u Rwanda;

3° umusoreshwa uciriritse yishyura miliyoni ebyiri n'ibihumbi magana atanu (2.500.000) b'amafaranga y'u Rwanda;

4° umusoreshwa muto yishyura ibihumbi magana atanu (500.000) by'amafaranga y'u Rwanda.

16. KWANGIZA IMASHINI Y'IKORANABUHANGA MU GUTANGA INYEMEZABUGUZI

Umuntu wese wangiza imashini y'ikoranabuhanga mu gutanga inyemezabuguzi abishaka cyangwa agatuma ikora nabi ahanishwa ihazabu ryo mu rwego rw'ubutegetsu mu buryo bukurikira:

1° umusoreshwa munini yishyura miliyoni makumyabiri (20.000.000) y'amafaranga y'u Rwanda;

2° umusoreshwa wisumbuye yishyura miliyoni icumi (10.000.000) y'amafaranga y'u Rwanda ;

3° umusoreshwa uciriritse yishyura miliyoni eshanu (5.000.000) y'amafaranga y'u Rwanda;

4° umusoreshwa muto yishyura miliyoni imwe (1.000.000) y'amafaranga y'u Rwanda .

Hatavanyweho amahazabu yo mu rwego rw'ubutegetsu amaze kuvugwa hejuru, umuntu wangiza imashini y'ikoranabuhanga mu gutanga inyemezabuguzi ashobora kandi gukurikiranwa hashingiwe ku ngingo zirebana n'ibyaha bikorwa mu rwego rw'imisoro n'amahoro biteganywa n'Igitabo cy'amategeko ahana.

