5. ABAGIZE TAC KU RWEGO RW'AKARERE

1. Umuyobozi w'Akarere (umuyobozi w'inama);
2. Umuyobozi w'Ingabo mu karere;
3. Umuyobozi wa Police mu karere;
4. Umuhuzabikorwa wa RRA;
5. Uhagarariye FSP;
6. Umuyobozi ushinzwe imari mu karere;
7. Umukozi ushinzwe imari mu Karere;
8. Abanyamabanga nshingwabikorwa b'Imirenge (bose);
9. Umukozi ushinzwe iperereza;
10. Umukozi ushinzwe BDC (Business Development Center);
11. Umukozi wa RRAmu Karere;
12. Umucamanza;
13. Umushinjacyaha;
14. RSSF representative;
15. Umusoreshwa mwiza w'umwaka mu Karere;
16. Tax Consultant aho ari;
17. Intumwa ya ORINFOR aho bishoboka;
18. Undi wese uvuga rikijyana (Opinion Leader) watoranywa n'umuyobozi w'inama.

6. UBUFATANYE HAGATI YA RRA NA TAC KU RWEGO RW'UTURERE

Tax Advisory council mu turere, zizibanda cyane kuri ibi bikurikira:

1. Guhererekanya amakuru mu bijyanye n'umubare w'abasora babaruwe mu mirenge, hakaba n'ubufatanye mu gukora iryo barura;
2. Gusuzuma ibigenda neza n'ibitagenda neza mu rwego rwo gukusanya imisoro n'amahoro, bagafatira ingamba hamwe zo kubikosora hakiri kare;
3. Gushyiraho gahunda y'amahugurwa y'abagize izo TAC, igahuzwa na gahunda zabo zisanzweho z'inama. Ayo mahugurwa yamanuka agakorerwa no mu mirenge, kandi bakamenyereza abaturage kuganira no ku bibazo bijyanye n'imisoro igihe hakozwe inama isoza Umuganda;
4. Gushimangira ubufatanye n'abayobozi b'inzego z'ibanze, gufatanya kurwanya magendu na ruswa, bikiboneka mu turere tumwe na tumwe tw'Igihugu;
5. Kudufasha mu gikorwa cyo gukusanya imwe mu misoro ifatirwa, nk'avansi y'umusoro ku nyungu ya 3% ku masoko ya Leta, 18% y'umusoro ku nyongeragaciro afatirwa ku masoko ya leta agahita ashyirwa mu isanduku ya Leta, na 15% ku bantu batanze servise, cyangwa ibintu, ariko batariyandikishije mu buyobozi bw'Imisoro ngo bahabwe TIN;
6. Kudufasha gushishikariza abasoreshwa gukoresha ikoranabuhanga ribafasha kumenyekanisha no kwishyura imisoro yakirwa na RRA n'imisoro yeguriwe inzego z'ibanze, RRA isigaye yakirira uturere;
7. Gushimangira ubufatanye n'inzego z'ubuyobozi z'amashyirahamwe yibumbiye mu rugaga rw'abikorera cyane cyane BDC;
8. Kurushaho gukangurira inzego zinyuranye ibirebana n'iyinjira ry'u Rwanda mu muryango wa EAC, kugira ngo babashe kuwukoreramo no kuvanamo inyungu zihagije.

RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

Kimihurura, KG 4 Ave 8
P.O.Box 3987 Kigali, Rwanda

3004 www.rra.gov.rw @rrainfo

HERE FOR YOU
TO SERVE

RWANDA REVENUE AUTHORITY

TUMENYE IMIKORERE Y'INAMA NGISHWANAMA KU MISORO N'AMAHORO (TAC)

Werurwe, 2018

TUMENYE IMIKORERE Y'INAMA NGISHWANAMA KU MISORO N'AMAHORO (TAC)

1. INTANGIRIRO

Igitekerezo cyo gushyiraho inama ngishwanama ku misoro n'amahoro / Tax Advisory Council (TAC) cyavutse mu mwaka wa 2000. Icyari kigamijwe, kwari ukugira ngo zunganire Ikigo cy'Imisoro n'Amahoro, mu bijyanye no guhugura abasora gutanga imisoro n'amahoro ku buryo bukwiye no gufatanya kurwanya magendu, bityo umuco wo gusora ukarushaho gucengera mu baturarwanda.

Icyo gitekerezo cyashyigikiwe n'abakuru b'Intara mu nama zateguwe n'icyahoze ari Minisiteri y'ubutegetsi bw'Igihugu, imiyoborere myiza, imibereho myiza y'abaturage n'amajyambere rusange zateranye ku matariki ya 08 Ugushyingo 2000 na 21 Ukuboza 2000.

Kuva muri Mutarama 2001, inama ngishwanama ku misoro zashyizweho ku rwego rw'Intara nk'uko byemejwe muri izo nama zombi. Hagiye hategurwa raporo z'imikorere y'izo nama zigashyikirizwa Ubuyobozi bushinzwe abasoreshwa.

Nk'uko byari byemejwe mu ntangiriro, izo nama zagiye ziterana rimwe mu mezi atatu (Trimestre), ariko ubu intego akaba ari uko igomba guterana byibuza rimwe mu mezi atandatu (Semester).

2. INSHINGANO ZAHAWE INAMA NGISHWANAMA KU MISORO N'AMAHORO

1. Kwigisha abasoreshwa akamaro ko gutanga imisoro n'amahoro ku gihe, n'uruhare rw'imisoro n'amahoro mu iterambere ry'igihugu
3. Kwigisha abasoreshwa ibijyanye n'iterambere ry'igihugu mu by'ubukungu, n'ibigezweho mu bucuruzi mpuzamahanga n'indi miryango yo muri aka karere nka COMESA, Umuryango uhuza ibihugu byo mu burasirazuba bw'Afurika (EAC), Umuryango mpuzamahanga wa za Gasutamo, n'izindi progaramu nshya z'Ikoranabuhanga zikoreshwa n'Ikigo cy'Imisoro n'Amahoro, nka SIGITAS, n'izindi…
4. Kumenyekanisha servisi z'ikoranabuhanga Ikigo cy'imisoro n'Amahoro cyashyiriyeho abasora mu rwego rwo kuborohereza no kubagabanyiriza ingendo bakoraga baza gusaba serivisi, akamaro kazo no kubashishikariza kuzikoresha ari zo izi zikurikira: E-TAX (e-filing, e- payment) na RESW (Rwanda Electronic Single Window), RCTS (Rwanda Cargo Tracking System), imashini itanga inyemezabuguzi y'ikoranabuhanga (Electronic Billing Machine) n'akamaro kazo.

   Ibi bigomba gushimangirwa kugira ngo abasora bamenye neza akamaro ko kujya hamwe mu miryango iduhuza n'ibindi Bihugu;
5. Kumvikanisha neza ko amahugurwa y'abasora akwiye gushyirwa muri gahunda z'amanama n'ibiganiro bibera mu ruhame, nk'uko bikorwa mu zindi gahunda za Leta ziba zihutirwa;
6. Gufatanya n'inzego z'ubuyobozi bw'ibanze, kureba ko gahunda yo gukusanya imisoro y'inzego z'ibanze igenda;
7. Gukangurira abasora bato kwibumbira mu mashyirahamwe arwanya magendu, n'andi mashyirahamwe hagamijwe guhuza imbaraga no gukorera mu mucyo;
8. Gusobanukirwa uruhare abaturarwanda bagira mu Kurwanya ruswa, n'ingaruka mbi igira ku bukungu bw'igihugu;
9. Gufasha mu kongera kwagura umubare w'abasora bashya no kubaha amahugurwa ku birebana n'imisoro n'amahoro;
10. Ku bufatanye n'urugaga rw'abikorera, kwigisha ibaruramari ryoroheje;
11. Gukangurira abasora kuva muri informal sector, bakiga inzira zose zo kongera umusaruro.

3. ITANGIZWA RY'INAMA NGISHWANAMA KU MISORO N'AMAHORO (TAC) KU RWEGO RW'UTURERE

Nyuma y'imyaka 5 hatangijwe inama ngishwanama ku misoro n'amahoro ku rwego rw'Intara, kuva mu mwaka wa 2007, hafashwe umwanzuro wo gutangiza Inama Ngishwanama ku Misoro n'amahoro (TAC) k'urwego rw'uturere no kuziha imbaraga. Ibyo byatewe n'ivugururwa ryabaye mu mwaka wa 2006, ubwo Intara zavuye kuri 11 zikaba 4 n'umujyi wa Kigali, Uturere tukava kuri 106 tukaba 30. Ibyo byatumye n'inzego zari zashyizweho zihinduka, bityo n'abari bagize TAC barahindutse, bisaba ko TAC zishyirwa ku rwego rw'uturere dushya. Biteganyijwe ko TAC zizamanuka zikagera ku rwego rw'imirenge.

Abahuzabikorwa bya RRA mu Ntara, bagize uruhare rukomeye mu itangizwa ry'izo nama ku rwego rw'uturere, hategurwa n'amahugurwa y'abasora, yibanda cyane ku itegeko rishya ku misoro itaziguye n'ibindi byose byagiye bihinduka bijyanye n'imisoro n'amahoro.

Nk'uko byari byaremejwe zitangizwa, inama ngishwanama ku misoro n'amahoro zagombaga guterana nibura rimwe mu gihembwe, haba ku rwego rw'Intara no ku rwego rwa buri karere. Muri zo havuyemo umusaruro ufatika kuko abasora bagiye biyongera ndetse na magendu igenda igabanuka, ahakenewe amahugurwa nayo aratangwa.

Akaba ariyo mpamvu, twasanze ari byiza ko inama ngishwanama ku misoro n'amahoro ku rwego rw'Intara no ku rwego rw'Uturere, zajya ziterana rimwe mu mezi atandatu duhereye mu mwaka w'ingengo y'imari ya 2015-2016, ariko aho bikenewe ko iterana mu buryo budasanzwe ikaba yaterana.

4. ABAGIZE TAC KU RWEGO RW'INTARA N'UMUJYI WA KIGALI

1. Mayor w'Umujyi wa Kigal/Guverineri w'Intara (Umuyobozi w'inama);
2. Umukuru w'Ingabo/Intara /Umujyi wa Kigali
3. Umukuru wa Police/Intara /Umujyi wa Kigali
4. Umuhuzabikorwa bya RRA;
5. Uhagarariye FSP/Intara /Umujyi wa Kigali
6. Umuyobozi ushinzwe imari z'Uturere;
7. Umuyobozi ushinzwe abinjira n'abasohoka;
8. Abayobozi b'Uturere (bose);
9. Umuyobozi ushinzwe ipererereza;
10. Umukozi ushinzwe BDC (Business Development Center);
11. Umucamanza;
12. Umushinjacyaha;
13. RSSF representative;
14. Usora mwiza;
15. Tax Consultant aho ari;
16. Intumwa ya ORINFOR aho bishoboka;
17. Umukozi wa RRA mu karere ;
18. Undi wese uvuga rikijyana (Opinion Leader) watoranywa n'umuyobozi w'Inama.