



RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

KUBAHIRIZA INSHINGANO Z'IMISORO KU RWEGO RW'INGANDA

HERE FOR YOU TO SERVE

Urwego rw'inganda rufite uruhare runini ku misoro yinjira mu isanduku ya Leta. Ibibazo byo kutubahiriza inshingano zo gusora bigaragara cyane mu nshingano z'ingenzi z'abasora arizo; gukora imenyekanisha, kwishyura imisoro no gukora imenyekanisha rituzuye neza.

1. Ingorane zijyanye no kwandikisha ubucuruzi

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

Ubusesenguzi bwagaragaje ko:

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

Mu gihe cyo kwandikisha ubucuruzi uwandikisha agomba:

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

2. Ibibazo byagaragaye mu imenyekanisha ry'imisoro

Ubusesenguzi bwagaragaje ibi bikurikira:

- Gukora imenyekanisha impitagihe
- Abasora bamwe badakora imenyekanisha

Abasora barasabwa kujya bakora imenyekanisha ku gihe bikabarinda ibihano

3. Ingorane zo kutishyura imisoro ku gihe

Ubusesenguzi bwagaragaje ko hari ibirarane byinshi by'imisoro muri icyi cyiciro cy'inganda

Abasora barasabwa:

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

4. Imbogamizi zituruka ku gukora imenyekanisha rituzuye neza

Ubusesenguzi bwa RRA bwagaragaje ibi bikurikira:

- Kumenyekanisha mu byatunze umwuga umusoro ku nyongeragaciro wasubijwe usora;
- Gufatira umusoro wa 15% ku bitabiriye inama y'ubutegetsi aho kuba 30%;

- Ibyatunze umwuga bidafitiye inyemezabwishyu;
- Kutamenyekanisha umusoro ku bihembo by'abakozi ukomoka k'umusaruro utangwa mu bintu;
- Kunyuranya ibihembo by'abakozi bimenyekanishwa n'ibigaragara mu bitabo by'ibaruramari;
- Kutamenyekanisha umusoro wa 15% ku bihembo ku bakozi ba nyakabyizi;
- Kutamenyekanisha inyungu zikomoka ku bukode;
- Kudafatira 15% ku byishyuwe abatanditse ku misoro;
- Kumenyekanisha agaciro katariko k'ibihombo biba byimuriwe mu mwaka w'isoresha ukurikira;
- Kumenyekanisha igihombo gikomoka ku bicuruzwa byangiritse n'ibyarengeje igihe cyo gukoreshwa bidafitiye impapuro z'urwego rubifiye ububasha;
- Kumenyekanisha ibyatunze umwuga bidakurwamo mu gihe habarwa umusoro:
 - Kumenyekanisha mubyatunze umwuga amafranga yakoreshejwe ku nyungu bwite;
 - Kumenyekanisha amafaranga yakoreshejwe mu bidafitanye isano n'umwuga;
 - Kumenyekanisha mubyatunze umwuga amahazabu, inyungu z'ubukerererwe n'ibihano.
- Kutamenyekanisha inyungu zikomoka ku mitungo yagurishijwe;
- Ibyaranguwe bidafitiye inyemezabwishyu;
- Kudafatira umusoro ku nyongeragaciro wishyurwa n'uwakiriye service ahawe n'umunyamahanga kandi izo service ziboneka imbere mugihugu (VAT reverse charge);
- Kumenyekanisha umusoro ku nyongeragaciro usubizwa wishyuwe kubyaranguwe bidahuye n'umwuga;
- Kumenyekanisha ibyacuujwe nkibisonewe kandi bicibwaho umusoro ;
- Gufatira umusoro wa 15% ku gaciro bwite aho kuba ku gaciro mbumbe;
- Kutamenyekanisha umusoro ku byaguzwe kubicuruzwa byamamaza;
- Kudasaranganya umusoro ku nyongeragaciro wishyuwe ku byaranguwe byishyura umusoro ku nyongeragaciro n'ibisonewe;
- Gukoresha ijanisha ritari iryukuri mu kugena ubwicungure /ubusaze bw'imitungo;
- Gutubura agaciro k'ibyaranguwe;
- Gutubura agaciro k'ibicuruzwa biri mu bubiko;
- Kumenyekanisha amafaranga ya komisiyo mu byatunze umwuga no mu kiguzi cy'ibicuruzwa icyarimwe;
- Imigabane yongerwa muri sosiyete nk' inguzanyo ariko itujuje ibiranga inguzanyo;
- Kudafatira umusoro ukomoka kunyungu ku nguzanyo;
- Gukoresha igipimo cy'ivunjisha kitaricyo kubwishyu bukozwe mu mafaranga y'amanyamahanga;

- Gutubya inyungu bikomoka ku gukoresha nabi umusoro kunyongeragaciro kubyaranguwe n' ibyacuujwe;
- Kumenyekanisha umusoro wafatiriwe muri gasutamo wa 5% unyuranye n'uwishyuwe;
- Gutubya ibyacuujwe;
- Gusaba gusubizwa umusoro ku nyongeragaciro wishyuwe kubyaranguwe bidakurwa mubyatunze umwuga mugihe habarwa umusoro;
- Gusaba gusubizwa umusoro ku nyongeragaciro wishyuwe ku byaranguwe bidasoreshwa;
- Kumenyekanisha ibicuruzwa byishyura umusoro kunyongeragaciro nk'ibisoreshwa kuri zero;
- Gutubura umusoro ku nyongeragaciro wishyuwe kubyaranguwe mugihugu;
- Imikoreshereze itanoze ya EBM:
 - Kudatanga inyemezabwishyu ya EBM;
 - Gutubya igiciro cy'ibicuruzwa kunyemezabuguzi ya EBM;
 - Gutesha agaciro /gusesa inyemezabwishyu idafitiye iy'umwimerere.
- Gutubya umusoro kubihembo by'abakozi;
- Gutubya umusoro kugaciro kiyongereye;
- Kutamenyekanisha ibyinjiye bikomoka kubicuruzwa byoherejwe mu mahanga;
- Kumenyekanisha igicuruzo k'umusoro k'umusaruro kinyuranye n'icyamenyekanishijwe k'umusoro kunyongeragaciro;
- Gutubya umusoro wafatiriwe (15%);
- Gutubura ibyatunze umwuga bijyanye n'ubukode;
- Gutubura ibyatunze umwuga;
- Kumenyekanisha ibyatunze umwuga mu gihe gitandukanye n'umwaka wisoresha.

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'inganda barasabwa kubahiriza inshingano nkuko amategeko y'imisoro abiteganywa mu gucyemura ibibazo byagaragajwe haruguru. Abasora badafite EBM barasabwa kwihutira kuzisaba. Abasora bafite EBM barasabwa kukoresha neza batanga inyemezabwishyu igihe cyose bacuruje, bandikaho ibiciro nyakuri, izina ry'igicuruzwa na nimeru iranga usora (TIN) cyangwa nimeru ya telefone y'umuguzi. Abasora barasabwa gukorana n'abafite EBM kugira ngo bizaborohere kumenyekanisha ibyatunze umwuga. Ikigo cy'Imisoro n'Amahoro cyiteguye kubafasha kuzaza neza inshingano z'imisoro.