akimara kubona ko yageze kuri cyo gicuruzo. Umuntu wese kandi ashobora gusaba kwiyandikisha kubushake kandi akubahiriza amategeko agenga umusoro ku nyongeragaciro.

UWANDITSE MURI TVA ASABWA IKI?

- Kumanika aho akorera kopi ya Certificat ya TVA
- Gutunga EBM, agacuruza atanga inyemezabuguzi itanzwe na EBM

KUMENYESHA TVA/VAT

- TVA imenyekanishwa bitarenze taliki ya 15 z'ukwezi gukurikira uko TVA yakiriwemo, cg yatangiwemo; cg mu gihembwe ku basoreshwa bafite igicuruzo rusange kiri munsi ya 200,000,000 Rwf ku mwaka.
- **Icyitonderwa**: Umucuruzi wiyandikishije ku musoro ku nyongeragaciro agomba gukora imenyekanisha niyo yaba ataratangira ubucuruzi bwe cyangwa nta bikorwa yakoze.

UMUSORO W'IPATANTI

Umusoro w'ipatanti wishyurwa n'umuntu wese buri hantu atangije igikorwa cy'ubucuruzi mu karere.

Umusoreshwa wese ageza imenyekanisha ry'umusoro w'ipatanti ku rwego rusoresha bitarenze itariki ya 31 Mutarama y'umwaka uhwanye n'igihe cy'isoresha.

Iyo ibikorwa by'ubucuruzi bisoreshwa bitangiye nyuma y'ukwezi kwa Mutarama, umusoreshwa atanga umusoro w'ipatanti ungana n'amezi asigaye kugirango umwaka urangire habariwemo n'ukwezi ibikorwa byatangiriyemo.

Ku basoreshwa bakora ibikorwa by'ubucuruzi bidahoraho cyangwa by'ingarukagihe, umusoro w'ipatanti utangwa ku mwaka wose kabone n'iyo ibikorwa by'ubucuruzi bisoreshwa byaba bidakorwa mu mwaka wose.

Igipimo cy'umusoro w'Ipatanti:

Imbonerahamwe ikurikira igaragaza ibipimo by'umusoro w'Ipatanti haba mu cyaro, ahafatwa nk'umujyi no mu mijyi ndetse no mu mujyi wa Kigali.

Urwego rw'umurimo	Mu cyaro/ Frw	Mu mijyi y'u Rwanda/Frw	Mu mujyi wa Kigali/Frw
Abacuruzi badafite amaduka, abanyabukorokori bakora imirimo icirirtse	4,000	6,000	8,000
Abatwara abantu n'ibintu ku mapikipiki	8,000	8,000	8,000
Ibindi binyabiziga byose uretse igare	40,000 ku kinyabiziga	40,000 ku kinyabiziga	40,000 ku kinyabiziga
Imirimo yo gutwara abantu n'ibintu mu mato afite moteri	20,000 buri bwato	20,000 buri bwato	20,000 buri bwato
Indi mirimo ibyara inyungu	20,000	30,000	40,000

Igipimo cy'umusoro w'ipatanti ku bucuruzi bwanditse ku musoro ku nyongeragaciro (TVA/VAT).

Amafaranga yacurujwe yose (Frw)	Umusoro ugomba gutangwa (Frw)
Kuva ku 1 kugeza kuri 40.000.000	60,000
Kuva kuri 40.000.001 kugeza kuri 60.000.000	90,000
Kuva kuri 60.000.001 kugeza kuri 150.000.000	150,000
Hejuru ya 150.000.000	250,000

Icyitonderwa: Abasoreshwa bacuruza ibintu cyangwa serivisi zisonewe umusoro ku nyongeragaciro ariko agaciro k'ibyacurujwe kakaba karuta cyangwa kangana na miliyoni makumyabiri z'amafaranga y'u Rwanda (20.000.000 FRW) bishyura umusoro w'ipatanti ku buryo bumwe n'abasoreshwa biyandikishije ku musoro ku nyongeragaciro

Imenyekanisha ry'Umusoro w'Ipatanti

Iyo umusoreshwa akorera ibikorwa by'ubucuruzi mu mashami atanduknye, imenyekanisha rikorwa ku cyicaro gikuru no kuri buri shami;

Iyo hari ishami ridafite igicuruzo cyangwa ridashobora kugaragaza igicuruzo cyaryo, umusoro w'ipatanti umenyekanishwa hashingiwe ku gicuruzo cy'icyicaro gikuru;

Iyo umusoreshwa akorera ibikorwa by'ubucuruzi bitandukanye mu nyubako zitandukanye, buri gikorwa cy'ubucuruzi gikorerwa imenyekanisha ry'umusoro w'ipatanti;

Iyo ubucuruzi bumwe bugizwe n'ibikorwa byinshi bikorwa n'umuntu mu nyubako imwe, hakenerwa icyemezo kimwe kigaragaza ko umusoro w'ipatanti wishyuwe, hagakorwa n'imenyekanisha ry'umusoro rimwe kuri ibyo bikorwa byose by'ubucuruzi.

Iyo ubucuruzi bukorerwa ku butaka bwambukiranya imbibi z'Akarere, umusoreshwa amenyekanisha umusoro w'ipatanti muri buri Karere akoreramo.

Umusoro w'Ipatanti usonewe:

- Inzego Leta zidakora ibikorwa by'ubucuruzi;
- Ibigo by'ubucuruzi bito n'ibiciriritse mu myaka ibiri (2) ya mbere ikurikira ishingwa ryabyo.

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

IKIGO CY'IMISORO N'AMAHORO

MENYA IBY'IBANZE MU MISORO UGITANGIRA UBUCURUZI

Werurwe, 2019

INTANGIRIRO

Mu rwego rwo gukomeza kuzamura imyumvire y'abasora, Ikigo cy'Imisoro n'Amahoro cyabateguriye iyi inyigisho ikubiyemo amakuru y'ingenzi ku bwoko bw'imisoro yose n'amahoro yakirwa n'Ikigo cy'Imisoro n'Amahoro ndetse n'imisoro yeguriwe Inzego z'ibanze yakirirwa na RRA, kugirango ifashe abasora cyane cyane abatangiye ubucuruzi cyangwa indi mirimo ibyara inyungu kumenya amategeko y'imisoro n'amahoro no kubafasha kubahiriza inshingano zabo.

IBISOBANURO BY'UMUSORO N'AMAHORO

- Umusoro ni amafaranga Leta isaba umuturage ku mutungo we igamije kurangiza inshingano zayo, hashingiwe ku itegeko, hakurikijwe ubushobozi bwa buri wese nta ngurane y'ako kanya uwishyuye umusoro ahabwa;
- Amahoro ni amafaranga Leta yaka umuturage, akaba ashyirwaho n'itegeko/amabwiriza y'urwego rubifitiye ububasha, atandukanira ku bikorwa umuntu akora, kandi umuntu wishyuye amahoro hari ingurane yako kanya igaragarira uwayatanze.

KWIYANDIKISHA MU MISORO

- Umuntu wese utangiye igikorwa cy'ubucuruzi cyangwa ibikorwa bishobora gusoreshwa agomba kwiyandikisha mu Buyobozi bw'Imisoro mu gihe kitarenze iminsi 7 kuva atangiye igikorwa cyo gucuruza cyangwa atangiye sosiyete;
- Iyo Usora amaze kwiyandikisha ahabwa nomero iranga usora ari yo «TIN».
- Iyo uhawe "registre de commerce" iriho TIN, uba ubaye usora, kandi ukaba wanditswe ku musoro ku nyungu n'umusoro utangwa mu bihembwe.
- Usabwa gukora imenyekanisha nk'uko amategeko y'imisoro abiteganya

IMENYESHAMUSORO

- Iyo uhawe "registre de commerce" iriho TIN, uba ubaye usora, kandi ukaba wanditswe ku musoro ku nyungu n'umusoro utangwa mu bihembwe;
- Usabwa gukora imenyekanisha nk'uko amategeko y'imisoro abiteganya.
- Umwaka w'umusoro ubarwa nk'umwaka usanzwe, uhera mu kwezi kwa mbere, kugeza mu kwezi kwa 12
- Igihe wafashe TIN, ugomba kugeza imenyeshamusoro mu Buyobozi bw'Imisoro bukwegereye bitarenze taliki 31 Werurwe z'umwaka ukurikiye uwo wiyandikishirijemo;
- Waba warakoze ibikorwa by'ubucuruzi cyangwa utarabikoze; buri gihe ukora imenyekanishamusoro;
- Iyo ntabyo wakoze ugomba gukora imenyekanishamusoro rya zeru;
- Ibi bikurinda ibihano biteganywa n'amategeko agenga imisoro.

IYO WIYANDIKISHIJE UGAHABWA TIN USABWA IKI?

Abiyandikishije ku musoro ku nyungu, barimo ibyiciro bibiri aribyo:

- Umusoro ku musaruro w'abikorera ku giti cyabo;
- Umusoro ku nyungu z'amasosiyete

UMUSORO KU MUSARURO W'UMUNTU KU GITI CYE

Ni umusoro utangwa rimwe mu mwaka ukaba uvanwa ku musaruro wabonywe n'umuntu ku giti cye ku musaruro ufite inkomoko mu Rwanda no mu bikorwa bisoreshwa akorera mu mahanga.

IGIPIMO CY'UMUSORO

Abakora ibikorwa by'ubucuruzi bito n'imirimo y'ubucuruzi ibyara amafaranga y'ibyacurujwe angana cyangwa ari munsi ya 12,000,000 Rwf kuri buri gihe cy'umusoro, bitewe n'amafaranga y'ibyacurujwe mu mwaka, byishyura umusoro ukomatanije mu buryo bukurikira:

A. UMUSORO UKOMATANIJE / FLAT TAX REGIME

Umubare w'ibyacurujwe mu mwaka (Frw)	Umusoro ukomatanyije ugomba kwishyurwa mu mwaka (Frw)	Umusoro ku gihembwe
Kuva ku 1 - 2,000,000	Nta musoro wishyurwa	Nta musoro wishyurwa
Kuva kuri 2,000,001 - 4,000,000	60,000	15,000
Kuva kuri 4,000,001 - 7,000,000	120,000	30,000
Kuva kuri 7,000,001 - 10,000,000	210,000	52,500
Kuva kuri 10,000,001 - 12,000,000	300,000	75,000

B. ABASORA BACIRIRITSE (UMUSORO UCISHIRIJE/ REGIME FORFETAIRE / LUMPSUM REGIME)

Abasora bari muri iki cyiciro ni abafite ibikorwa by'ubucuruzi bifite igipimo cy'ibyacurujwe kiri hagati ya **12,000,001 Frw** kugeza kuri **20,000,000 Frw** ku mwaka bakaba basora umusoro ucishirije wa **3%** w'igicuruzo cyose babonye mu gihe cy'umwaka.

Icyitonderwa: Abari muri iki cyiciro itegeko ribaha uburenganzira bwo guhitamo uburyo bwo gusora hashingiwe ku nyungu nyakuri akora ibaruramari risesuye. Iyo ahisemo ubu buryo abara umusoro hagendewe ku bipimo bigaragara ku ngingo ikurikira ku bari mu cyiciro cy'abakora ibaruramari.

C. UMUSORO KU NYUNGU NYAKURI /REGIME REEL/REAL REGIME

ubarwa nyuma yo gukora ibaruramari rigaragaza inyungu nyakuri, izo nyungu zikabarwaho umusoro ku buryo bukurikira:

Inyungu zabonetse mu mwaka (Frw)	Ibipimo (%)
Kuva ku 1 – 360,000	0%
Hagati 360,001 – 1200,000	20%
Inyungu zirenga 1,200,001 kuzamura	30%

Abasora bafite igipimo cy'ibyacurujwe kiri hejuru ya miliyoni makumyabiri (20,000,000 Rwf):

Abasora bari muri iki cyiciro bo ni itegeko gukora ibaruramari risesuye, bagasora umusoro ku nyungu nyakuri (régime reel/ Real Regime).

Igipimo cy'umusoro ku nyungu z'amasosiyete ubarwa ku ijanisha rya 30% ku nyungu nyakuri.

KUMENYEKANISHA UMUSORO KU NYUNGU NO KWISHYURA IBIHEMBWE

- Umusoro ku nyungu umunyekanishwa ukanishyurwa bitarenze taliki ya 31 Werurwe z'umwaka ukurikira umwaka w'ibikorwa,
- Nyuma yo gusora bwa mbere habaho gutanga **avansi buri gihembwe bitarenze**; 30 Kamena 30 Nzeri, 31Ukuboza muri uwo mwaka wakoreyemo imenyekanishamusoro ku nyungu.
- Umusoro wishyurwa mu bihembwe ni 25% by'umusoro ugomba kwishyurwa, hakurikijwe uko wabazwe mu imenyesha ry'igihe cy'umusoro rishize. Ayo mafaranga yishyurwa mbere, abarwa hakuwemo umusoro ufatirwa muri icyo gihembwe.

UMUSORO UFATIRWA (3%, 5% & 15%)

- **Ku bicuruzwa bitumizwa mu mahanga** ungana na **5%**. Asonerwa ku bantu bahawe icyemezo cy'ubunyangamugayo (Quitus fiscal);

Ku masoko ya Leta ungana na **3%**. Na wo usonerwa k'ufite icyemezo cy'ubunyangamugayo (Quitus fiscal);

Umusoro ufatirwa wa 15% ufatwa ku muntu wakoranye na we atanditse mu misoro;

Wishyurwa mu gihe cy'iminsi cumi n'itanu (15) ikurikira ukwezi uwo musoro wafatiriwemo.

UMUSORO UFATIRWA KU MUSHAHARA/PAYE/TPR

Ubarwa ku mushahara fatizo (salaire de base/Basic salary) wongeyeho ibindi byose bigenerwa umukozi (indamnités), ku buryo bukurikira:

NO	INGANO Y'UMUSHAHARA (FRW)	IBIPIMO (%)
1.	30,000 Frw	0%
2.	30,001 Frw-100,000Frw	20%
3.	Hejuru ya 100,000 Frw	30%

NYAKABYIZI NI NDE?

- Umukozi cyangwa umunyakazi ukora imirimo itagomba ubuhanga bwihariye, udakoresha imashini cyangwa ibikoresho bisaba ubuhanga bwihariye, kandi uhawe akazi n'umukoresha mu gihe kitarenze cyose hamwe iminsi mirongo itatu (30) mu gihe cy'umusoro.
- Umusaruro wa nyakabyizi utangwaho umusoro ku gipimo cyihariye cya cumi na gatanu ku ijana (15%). Nyakabyizi nawe asonerwa ibihumbi mirongo itatu (30,000 Frw).
- Wishyurwa bitarenze italiki ya **15** ikurikira ukwezi wahembeye, ku bawishyura buri kwezi;
- Bitarenze tariki ya **15** zikurikira igihembwe ku bawishyura mu gihembwe (abafite igicuruzo kiri munsi ya **200,000,000 Frw** ku mwaka) kandi babihisemo

UMUSORO KUNYONGERAGACIRO /VAT/TVA

- Umusoro wa TVA ni umusoro wakwa ku bintu n'imirimo bikorerwa mu Rwanda ndetse n'ibitumizwa mu mahanga;
- Utangwa ubariwe ku ijanisha rya 18%
- Wiyongera ku giciro kirihwa n'umuguzi w'ikintu cyangwa wa serivisi. Uwo musoro wishyurwa n'umuguzi wa nyuma.

NI NDE WIYANDIKISHA MURI TVA

Umuntu wese ugejeje ku gicuruzo kirenze amafaranga y'u Rwanda miliyoni makumyabiri (20,000,000 Frw) cyangwa kingana n'amafaranga y'u Rwanda miliyoni eshanu (5,000,000 Frw) mu gihembwe agomba kwiyandikisha muri TVA mu Buyobozi bw'Imisoro mu gihe kitarenze iminsi irindwi (7)