

za rojisitiri n'izindi nyandiko zihamya izo nzego zitunze zidasohowe hanze y'ikigo.

Ubuyobozi bw'imisoro bufite uburenganzira bwo guhabwa amakuru n'abandi bantu mu gihe bukeneye kumenya imiterere n'imikoreshereze by'umutungo w'umusoreshwa. Bushobora kubohereza ibibazo byanditse bigomba gusubizwa mu gihe cy'iminsi cumi n'itanu (15).

Amakuru arebana n'umusoreshwa asabwa gusa n'ubuyobozi bw'imisoro mu gihe bukora igenzura cyangwa iperereza.

✓ ***Kwinjira mu kigo no mu nyubako hagamijwe gusaka no gufatira***

Umukozi wemewe ashobora gusura kandi akinjira mu kigo gikorerwamo cy'umusoreshwa cyangwa icy'undi muntu wese nta nteguza yanditse atanze iyo ashaka amakuru arebana n'imisoro y'umusoreshwa.

Muri icyo gihe, umukozi wemewe ashobora, iyo asanze ari ngombwa, gusaka no gufatira ibintu cyangwa ibitabo by'umusoreshwa bifitanye isano n'ibikorwa by'ubucuruzi.

Umukozi wemewe ashobora na none kwinjira mu mazu cyangwa mu nyubako bituwemo, gusaka no gufatira ibintu cyangwa ibitabo by'umusoreshwa bifitanye isano n'ibikorwa by'ubucuruzi, hagati ya saa moya za mu gitondo na saa kumi n'ebyiri za nimugoroba, nyuma y'uko Umushinjacyaha ahaye ubuyobozi bw'imisoro uruhushya rwo gusaka. Mu kwaka uru ruhushya, ubuyobozi bw'imisoro busabwa gushyikiriza Umushinjacyaha ibi bikurikira:

- 1° Amazina y'umusoreshwa, aho abarizwa n'icyo akora;
- 2° Aho ikigo cyangwa urugo ubuyobozi bw'imisoro bishaka gusaka biri;
- 3° Ibimenyetso simusiga ubuyobozi bw'imisoro bufite by'uko umusoreshwa yarigishije imisoro;

4° Impamvu ubuyobozi bw'imisoro bwaka uruhushya rwo gusaka.

Ubushinjacyaha busuzuma kandi bugafata ibyemezo ku byifuzo by'ubuyobozi bw'imisoro ingingo ku yindi mu gihe gito gishoboka.

Iyo Ubushinjacyaha butanze uruhushya rwo gusaka, kopi yarwo ihabwa umusoreshwa mu gihe cy'isaka.

RWANDA REVENUE AUTHORITY



**IBYEREKEYE
IGENZURA
N'IPEREREZA**



RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

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



HERE YOU
TO SERVE



Mutarama, 2017

IBYEREKEYE IGENZURA N'IPEREREZA

Ibisabwa mu igenzura n'iperereza

1° Kumenyeshya usora mu nyandiko ko azakorerwa igenzurwa nibura iminsi irindwi (7) mbere y'uko rikorwa.

Iyo umusoreshwa adashobora kuboneka mu gihe cy'iminsi irindwi (7) yandikira Ubuyobozi bw'Imisoro asaba ko icyo gihe cyongerwa.

Ariko kongera igihe ntibigomba kurenga iminsi cumi n'itanu (15) kandi bikorwa rimwe gusa;

2° Aho igenzura rizakorerwa n'igihe rishobora kuzamara;

3° Inyandiko iyo ari yo yose yihariye Ubuyobozi bw'Imisoro bukeneye kubona cyangwa ibimenyetso byihariye bisabwa.

Mu gihe cy'igenzura, umusoreshwa asabwa kwakira neza ikipe y'abagenzuzi b'imisoro no gukora ibi bikurikira:

1° Kuyiha aho gukorera;

2° Kuyigezaho ibitabo n'inyandiko bivugwa n'itegeko.

Igenzurwa risozwa n'inyandikomvugo ishyirwaho umukono n'umusoreshwa n'umugenzuzi. Iyo nyandiko mvugo igaragaza uko igenzura ryagenze, amakosa yagaragaye, n'inyandiko umusoreshwa atashoboye kugaragaza.

Icyitonderwa

Umusoreshwa ntiyemerewe gutanga, ku rwego urwo ari rwo rwose rw'ubujurire, izindi nyandiko cyangwa ibitabo atagaragaje mu gihe cy'igenzura keretse iyo umusoreshwa abashije gutanga impamvu zifatika zatumye atagaragaza ibimenyetso mu gihe cy'igenzura.

Ibisabwa mu igenzura ryo gusubiza umusoro

Iyo habaye igenzura rigamije gusubiza umusoro cyangwa igenzura rigamije gusuzuma ikintu

runaka cyihariye, Ubuyobozi bw'Imisoro busabwa kumenyeshya, mu nyandiko, umusoreshwa ibi bikurikira:

1° Ko azakorerwa igenzurwa nibura iminsi itatu (3) mbere y'uko rikorwa;

2° Aho igenzura rizakorerwa n'igihe rishobora kumara;

3° Inyandiko iyo ari yo yose yihariye Ubuyobozi bw'Imisoro bukeneye kubona cyangwa ibimenyetso byihariye bisabwa".

Igenzura rikorewe mu biro

Igenzura rikorewe mu biro rikorwa n'umugenzuzi mu biro bye ku kazi habonetse zimwe mu mpamvu zikurikira:

1° Ibyacurujwe by'umusoro ku nyongeragaciro bitangana n'ibyacurujwe by'umusoro ku nyungu nta mpamvu;

2° Amamenyekanisha y'imisoro adahura n'imisoro yishyuwe;

3° Umusoreshwa yakuye mu nyungu zisoreshwa ibyatunze umwuga bitemewe;

4° Fagitiri imwe cyangwa nyinshi zitamenyekanishijwe;

5° Ikindi gihe cyose ubuyobozi bw'imisoro bwasangana bufite inyandiko zihagije zatuma hacibwa umusoro.

Mu gihe cy'igenzura rikorewe mu biro, si ngombwa kumenyeshya umusoreshwa ko azagenzurwa. Ariko umusoreshwa ahamagarwa kugira ngo atange ibisobanuro mbere y'uko ahabwa inyandiko imuca umusoro".

Irindi genzura

Ubuyobozi bw'Imisoro bugomba gukorera umusoreshwa igenzura inshuro imwe gusa ku musoro runaka cyangwa mu gihe runaka cy'isoreshwa. Irindi

genzura riba ngombwa iyo habonetse izindi mpamvu zifatika nk'uko biteganywa n'amabwiriza ya Komiseri Mukuru

Ibyerekeye inshingano zo gutanga ibisobanuro

✓ Uburenganzira ku bitabo no ku nyandiko

Abisabwe n'umukozi wemewe, umusoreshwa agomba kumworohera kubona ibitabo n'inyandiko, kimwe n'izindi nyandiko zifitanye isano na zo.

✓ Ibisobanuro bitangwa n'umusoreshwa

Ibisobanuro byatswe n'Ubuyobozi bw'Imisoro mu nyandiko bigomba gutangwa mu minsi itarenze irindwi (7) y'akazi guhera igihe yabimenyesherejwe, keretse gusa iyo umusoreshwa agaragaje ingorane zifatika yahuye na zo mu gutegura no gutanga ibisobanuro asabwa.

Bisabwe n'Ubuyobozi bw'Imisoro mu nyandiko, kopi y'ibitabo by'ibaruramari cyangwa kopi ya bimwe muri ibyo bitabo cyangwa y'indi nyandiko bifitanye isano, harimo urutonde rw'abaguzi n'urw'abagemuriye umusoreshwa, bigomba kugezwa ku Buyobozi bw'Imisoro mu minsi irindwi (7), keretse iyo umusoreshwa agaragaje, mu nyandiko guhera igihe yabimenyesherejwe, ingorane zifatika yahuye na zo mu gutegura no gutanga ibimenyetso asabwa.

Umusoreshwa afite uburenganzira bwo kwaka icyemezo cy'uko ibisobanuro yatanze byakiriwe.

✓ Amakuru atangwa n'abandi batari umusoreshwa

Bisabwe n'ubuyobozi bw'imisoro mu nyandiko, inzego z'ubuyobozi zose, zirimo Ubushinjacyaha, ubwanditsi bw' inkiko n'ubuyobozi bubushamikiyeho ndetse n'ibigo leta ifitemo uruhare cyangwa iyobora, bigomba guha umusoreshwa amakuru yose akeneye harimo no kwerekana inyandiko zose z'umwimerere,