



## **SOBANUKIRWA IMISORESHEREZE Y'AMABUYE Y'AGACIRO**

### **Ibisobanuro by'amagambo y'ingenzi**

- 1° Agaciro mbumbe: agaciro amabuye y'agaciro afite mu gihe yoherejwe mu mahanga;
- 2° Amabuye y'agaciro: amabuye y'agaciro yo mu rwego rw'ibanze, urwa diyama cyangwa rwa zahabu;
- 3° Amabuye y'agaciro yo mu rwego rw'ibanze: Amabuye y'agaciro ashongeshwa cyangwa ahindurwa igihe ashyizwe ahantu hashyushye cyangwa hakonje;
- 4° Amabuye y'agaciro yo mu rwego rwa diyama": amabuye y'agaciro mu busanzwe yitwa "GEMMES/GEMSTONES" agizwe na diyama n'andi ari mu bwoko bumwe nayo;
- 5° Amabuye y'agaciro yo mu rwego rwa zahabu: amabuye y'agaciro agizwe n'ibintu byo mu rwego rw'ubutabire mu buryo busanzwe bigizwe n'ibyuma bifite agaciro gahambaye ;
- 6° Agaciro nyakuri: kimwe muri ibi bikurikira:

a) Igiciro mpuzandengo cy'ibiciro by'amabuye y'agaciro mu kwezi ku gipimo cyemewe mu rwego mpuzamahanga ku isoko ry'amabuye y'agaciro rya Londoni gukuba ingano y'amabuye y'agaciro yoherejwe mu mahanga byemejwe na Minisiteri ifite amabuye y'agaciro mu nshingano zayo;

b) igiciro mpuzandengo cy'igiciro cy'amabuye y'agaciro cy'igitangamakuru cy'amabu cy'agaciro, ku gipimo cyemewe mu rwego mpuzamahanga, mu kwezi, gukuba ingano y'amabuye y'agaciro yoherejwe mu mahanga, byemejwe na Minisiteri ifite amabuye y'agaciro mu nshingano zayo, mu gihe igiciro cy'amabuye y'agaciro kitaboneka ku isoko ry'amabuye y'agaciro ry'i Londoni;

c) igiciro mpuzandengo ku kwezi cy'igiciro cy'amabuye y'agaciro icyo ari cyo cyose ku gipimo cyemewe mu rwego mpuzamahanga cyemejwe na Minisiteri ifite ubucuruzi mu nshingano zayo, gukuba ingano y'amabuye y'agaciro yoherejwe mu mahanga, byemejwe na Minisiteri ifite amabuye y'agaciro mu nshingano zayo, mu gihe igiciro cy'amabuye y'agaciro kitaboneka ku isoko ry'amabuye y'agaciro ry'i Londoni.

7° Igiciro kiri ku isoko: igiciro kigereranyijwe ko cyaba aricyo gikwiye kugurwa amabuye y'agaciro runaka, hashingiwe ku makuru yose kuri ayo mabuye y'agaciro, ku bwumvikane n'ubushake bisesuye hagati y'ugura n'ugurisha;

### **Iyishyurwa ry'umusoro ku mabuye y'agaciro**

Umuntu wese ugurisha amabuye y'agaciro ayishyurira umusoro

#### **Umusoro ku mabuye y'agaciro**

Umusoro ku mabuye y'agaciro ushyizweho ku buryo bukurikira:

1° 4% by'agaciro nyakuri ku mabuye y'agaciro yo mu rwego rw'ibanze n'andi mabuye y'agaciro yo muri ubwo bwoko;

2° 6% by'agaciro nyakuri ku mabuye y'agaciro yo mu rwego rwa zahabu no ku yandi mabuye y'agaciro yo muri ubwo bwoko;

3° 6% by'agaciro mbumbe agurishwaho iyo ajanywe mu mahanga ku mabuye y'agaciro yo mu rwego rwa diyama n'andi mabuye y'agaciro yo muri ubwo bwoko.

#### **Igenwa ry'agaciro mbumbe k'amabuye y'agaciro**

Agaciro mbumbe k'amabuye y'agaciro gashyirwaho hakurikijwe igiciro kiri ku isoko.

#### **Ikurwa ry'umusoro ku mabuye y'agaciro wishyuwe mu musaruro ubarirwa umusoro ku nyungu**

Umusoro ku mabuye y'agaciro wishyuwe ukurwa mu musaruro usoreshwa mu gihe cyo kubara umusoro ku nyungu.

#### **Isonerwa ry'umusoro ku mabuye y'agaciro**

Umuntu wese uyanywe mu mahanga amabuye y'agaciro y'icyitegererezo ku mpamvu z'igeragezwa, isesengura no ku bundi bugenzuzi ubwo ari bwo bwose, ku ngano yemejwe na Minisiteri ifite amabuye y'agaciro mu nshingano zayo asonerwa umusoro kuri ayo mabuye y'agaciro.

#### **Igihe umusoro ku mabuye y'agaciro ubarwa**

Umusoro ku mabuye y'agaciro ubarwa itariki amabuye y'agaciro yoherejweho mu mahanga.

Itariki y'imenyekanisha muri Gasutamo ry'amabuye y'agaciro yoherejwe mu mahanga ifatwa ku mpamvu z'iri tegeko nk'itariki amabuye y'agaciro yoherejweho mu mahanga.

Umusoreshwa agomba kuzusa no kugeza ku buyobozi bw'imisoro imenyekanisha ry'umusoro ku mabuye y'agaciro hakurikijwe impapuro n'uburyo bugenwa n'Umuyobozi w'Ikigo cy'Imisoro n'Amahoro akanishyura umusoro agomba ubuyobozi bw'imisoro mu gihe cy'iminsi cumi n'itanu (15) ikurikira impera ya buri kwezi.



## UNDERSTANDING THE LAW ESTABLISHING TAXES ON MINERALS

### Definition

- 1° Gross value: the export value of minerals;
- 2° Minerals: base metals, diamond stones or gold stones;
- 3° Base metals: metals that oxidize or corrode easily when exposed to air or moisture;
- 4° Precious metals of diamond category: rare metals commonly called “GEMMES/GEMSTONES” including diamond and other with the same nature;
- 5° Precious metals of gold category: rare naturally occurring metallic chemical element of high value;
- 6° Norm value: one of the following:
  - a) The monthly average London Metal Exchange cash price internationally recognized measuring unit multiplied by the quantity of the minerals exported certified by the Ministry in charge of minerals;
  - b) The monthly average Metal Bulletin cash price internationally recognized measuring unit multiplied by the quantity of minerals exported certified by the Ministry in charge of minerals when the metal price is not registered on the London Metal Exchange;
  - c) The monthly average of any other exchange market cash price internationally recognized measuring unit approved by the Ministry in charge of trade multiplied by the quantity of minerals exported certified by the Ministry in charge of minerals when the metal price is not registered on the London Metal Exchange or Metal Bulletin;
- 7° Market value : estimated amount for which a certain mineral would be exchanged competitively between a buyer and a seller in a transaction where the buyer and seller acted basing upon all information relating to such mineral and their mutual agreement and willingness;

### Payment of tax on minerals

Any person who sells minerals shall pay a tax on such minerals.

### Tax on minerals

- 1° 4% of the norm value for base metals and other mineral substances of that kind;
- 2° 6% of the norm value for precious metals of gold category and other precious metals of that kind;
- 3° 6% of the gross value for precious metals of diamond category and other precious stones of that kind.

### Determination of minerals gross value

The gross value of minerals shall be determined on the basis of market value.

Deduction of tax on minerals paid from taxable base of income tax

The tax on minerals paid shall be deducted from the taxable base in determining income tax.

### Exemption of tax on minerals

Any person who exports samples of minerals for the purpose of assay, analysis or any other examination in such quantity as approved by the Ministry in charge of minerals shall be exempted from tax on such minerals.

### Due date for tax on minerals

The tax on minerals is due at the date of exportation of minerals. The date of Customs Export declaration of minerals shall be considered for the purpose of this of this Law as the date on which the minerals are exported.

### Declaration and payment of tax on minerals

A taxpayer shall file and submit his/her declaration of tax on minerals to the tax administration in accordance with the form and procedures specified by the Commissioner General of the Rwanda Revenue Authority and to pay the tax due within fifteen (15) days following the end of each month.