b) **Abakora ibikorwa by'ubucuruzi bicirirtse**

- Ku bakora ibikorwa by'ubucuruzi bicirirtse **(small enterprises/petites etreprises),** ni ukuvuga abafite amafaranga y'Ibyacurujwe **(Turnover/ Chiffre d'Affaires)** ari hagati ya **12,000,001** Rwf **na 50,000,000 Rwf,** igipimo cy'umusoro ucishirije (lampsum tax) cyishyurwa na nyir'ibikorwa cyavuye kuri **ane ku ijana (4%)** gishyirwa kuri **atatu ku ijana (3 %)** cy'ibyacurujwe mu mwaka.
- Ba nyir'ibikorwa by'ubucuruzi bicirirtse bashobora gusaba kureka gusora ku nyungu zicishirije, bagahitamo gusora umusoro ku nyungu nyakuri, iyo biyemeje gukora ibaruramari rikurikije amategeko abigenga.
- Iyo bahisemo gusora ku nyungu nyakuri, icyo cyemezo ntigihinduka mu gihe cy'imyaka itatu (3) uhereye igihe bamenyeshereje Ubuyobozi bw'Imisoro uburyo bahisemo.
- **Uhisemo gusorera inyungu nyakuri (Regime reel); abikora mu buryo bukurikira:**

Nyuma yo gukora ibaruramari rigaragaza inyungu nyakuri, umusoro ubarwa kuburyo bukurikira:

Umusaruro (inyungu) w'umwaka utangwaho umusoro (uburungushuye ku 1000)		**Igipimo cy'umusoro**
Kuva ku:	kugeza ku:	
0 Rwf	360.000 Rwf	0 %
360.001 Rwf	1.200.000 Rwf	20 %
1.200.001 Rwf	Kuzamura	30%

3. **Abakora Ibikorwa Bito n'Ibicirirtse Basabwa iki?**

- Kuba bafite uburyo bagenda bandika amafaranga yose yinjiye mu bucuruzi bwabo buri munsi, ku buryo babasha kumenya amafaranga yose y'igicuruzo mu gihe runaka cy'isoresha, kuko ari ryo fatizo ryo kumenya amafaranga y'ibyacurujwe **(Turnover/Chiffre d'Affaires)** cyabo ku mwaka, icyiciro barimo n'umusoro bagomba kwishyura;
- Kuvugisha ukuri mu gihe bagaragaza amafaranga y'ibyacurujwe **(Turnover/ Chiffre d'Affaires)** yabo kuko ari ryo shingiro ry'umusoro bagomba kwishyura;
- Umusoro ku musaruro wabonetse mu mwaka wa 2012, abasora bato n'abacirirritse bazawutanga bagendeye ku byiciro babarirwamo byavuzwe haruguru, kandi babanze kwiyishyura umusoro batanze mu bihembwe (mu kwa Gatandatu, ukwa Cyenda n'ukwa Cumi n'Abiri), nihagaragara ko hishyuwe menshi habeho gusubizwa.

Ku bindi bisobanuro mwabaza kuri aderesi zikurikira:

Ishami rishinzwe Abasora

Tel: 0252595500/12; Call Center: 3004

E-mail: info@rra.gov.rw
website: www.rra.gov.rw

REPUBULIKA Y'U RWANDA

IKIGO CY'IMISORO N'AMAHORO

TUMENYE IMISORESHEREZE Y'ABASORA BATO N'ABACIRIRITSE

May 2014

TUMENYE IMISORESHEREZE Y'ABASORA BATO N'ABACIRIRITSE

ISOBANURA-IMPAMVU

Nk'uko byagiye bigaragazwa mu byifuzo bitangwa n'abakora ibikorwa by'ubucuruzi bito n'ibiciritse, ndetse n'Urugaga rw'Abikorera, haba mu Mujyi wa Kigali no mu Ntara, aho bagaragazaga ko bibagora kubara umusoro bagomba kwishyura kuko bo badafite ubushobozi buhagije bwo gukora ibaruramari nk'uko amategeko agenga ibaruramari abiteganya, bifuje ko bashyirirwaho uburyo bwo kumenya umusoro ku nyungu bakwiye kwishyura bitabagoye.

Akaba ari yo mpamvu binyuze mw'itegeko n° 28/2012 ryo kuwa 27/07/2012 rihindura kandi ryuzuza Itegeko n° 16/2005 rigena imisoro itaziguye ku musaruro, rikaba rivuga ibijyanye n'umusoro ku bikorwa by'ubucuruzi bito n'ibiciriritse nk'uko ryasohotse mu Igazeti ya Leta no 37 yo kuwa 10 Nzeri 2012. Leta yabashyiriyeho umusoro ukomatanyije (flat amount of tax) uzajya wishyura, hashingiwe gusa ku ngano y'amafaranga y'ibyacurujwe.

1. IBISOBANURO BY'AMAGAMBO AKORESHWA MW'ITEGEKO

➢ **Umusoreshwa**

Umuntu wese ugomba kwishyura umusoro hakurikijwe itegeko

➢ **Igihe cy'umusoro :**

Umusoro ubarwa ku bikorwa by'umwaka usanzwe, ni ukuvuga guhera ku itariki ya mbere Mutarama kugeza ku ya 31 Ukuboza.

➢ **Amafaranga y'ibyacurujwe/Turnover/ Chiffre d'Affaires:**

Ni amafaranga yanyuze mu Ntoki z'usora mu gihe cy'umwaka cyangwa mu gihe kingana n'amezi usora yakoze mu gihe atakoze umwaka wose

➢ **Ibikorwa by'ubucuruzi bito:**

Imirimo y'ubucuruzi ibyara amafaranga y'ibyacurujwe angana cyangwa ari munsi ya miliyoni icumi n'ebyiri y'amafaranga y'u Rwanda **(12.000.000 Rwf**) kuri buri gihe cy'umusoro.

➢ **Ibikorwa by'ubucuruzi biciriritse:**

Imirimo y'ubucuruzi ibyara amafaranga y'ibyacurujwe ari hagati ya miliyoni cumi n'ebyiri n'ifaranga rimwe (12.000.001Frw) na miliyoni mirongo itanu (50.000.000Frw) y'amafaranga y'u Rwanda kuri buri gihe cy'umusoro.

2. IGIPIMO CY'UMUSORO

a) Abakora ibikorwa by'ubucuruzi bito

Ibikorwa by'ubucuruzi bito (micro enterprises) ni ukuvuga imirimo y'ubucuruzi ibyara amafaranga y'ibyacurujwe (Turnover/Chiffre d'Affaires) **angana cyangwa ari munsi ya 12,000,000** Rwf **kuri buri gihe cy'umusoro,** bitewe n'amafaranga y'ibyacurujwe mu mwaka, byishyura umusoro ukomatanyije mu buryo bukurikira:

Umubare w'ibyacurujwe mu mwaka	Umusoro wishyurwa ku mwaka	Umusoro wishyurwa ku gihembwe
Munsi ya 2.000.000Rwf	Nta musoro	Nta musoro
Kuva kuri **2.000.001Rwf** kugera kuri **4.000.000Rwf**	**60.000Rwf**	**15,000 Rwf**
Kuva kuri **4.000.001Rwf** kugera kuri **7.000.000Rwf**	**120.000 Rwf**	**30,000 Rwf**
Kuva kuri **7.000.001Rwf** kugera kuri **10.000.000Rwf**	**210.000 Rwf**	**52,500 Rwf**
Kuva kuri **10.000.001Rwf** kugera kuri **12.000.000Rwf**	**300.000 Rwf**	**75,000 Rwf**