- **Kwandikira Ubuyobozi bwa RRA** abumenyesha ko ahakorerwaga ubucuruzi **hahindutse**
- Kwandikira Ubuyobozi bwa RRA abumenyesha ko EBM yagize **ikibazo tekinike** mu gihe kitarenze **amasaha atandatu (6)**
- **Gukora fagitire ebyiri** zanditswe n'intoki **mu gihe nta EBM ikora neza ihari'**
- **Kwandikira** Ubuyobozi bw'Ikigo cya RRA bitarenze amasaha cumi n'abiri **(12)** abumenyesha ko EBM **idakora mu gihe habayeho kwibwa,** cyangwa se ukundi kononekara.

## IBYAHA BYO KWIRINDA KU BAKORESHA IMASHINI YA EBM

| S/N | IBIKORWA BIHANWA | IBIHANO |
|---|---|---|
| 1. | Umuntu wese ugomba gukoresha imashini ya EBM **ugurishije** ibintu cyangwa serivisi **atabitangiye fagirire ya EBM.** | Acibwa ihazabu yo mu rwego rw'ubutegetsi y'amafaranga y'u Rwanda yikubye **inshuro icumi (10)** z'agaciro k'umusoro wa TVA wanyerejwe. |
| 2. | Iyo umuntu **yongeye** gufatwa agurisha ibintu cyangwa serivisi atabitangiye fagitire ya EBM. | Acibwa ihazabu yo mu rwego rw'ubutegetsi ingana n'inshuro **makumyabiri (20)** z'agaciro k'umusoro ku nyongeragaciro wanyerejwe. |
| 3. | Umuntu wese ugomba gukoresha imashini ya EBM mu gutanga fagitire utubahirije **izindi nshingano** zirebana n'ukoresha imashini ya EBM | Acibwa **ihazabu** yo mu rwego **rw'ubutegetsi** ingana n'amafaranga y'u Rwanda ibihumbi magana abiri **(200.000 FRW)** |
| 4. | Iyo umuntu wese ugomba gukoresha imashini ya **EBM yongeye** gufatwa atubahirije izindi nshingano zirebana n'ukoresha imashini ya EBM | Acibwa ihazabu yo mu rwego rw'ubutegetsi ingana n'amafaranga y'u Rwanda ibihumbi magana ane **(400.000 FRW).** |
| 5. | Umuntu wese **ugabanya agaciro k'ibyacurujwe bisoreshwa** akoresheje inyemezabuguzi y'ikoranabuhanga | Acibwa **ihazabu** yo mu rwego rw'ubutegetsi y'amafaranga y'u Rwanda yikubye **inshuro icumi (10) z'agaciro k'umusoro wa VAT wanyerejwe.** |
| 6. | Iyo **umuntu yongeye gufatwa** agabanya agaciro k'ibyacurujwe bisoreshwa akoresheje inyemezabuguzi y'ikoranabuhanga. | Acibwa ihazabu yo mu rwego rw'ubutegetsi y'amafaranga y'u Rwanda yikubye inshuro makumyabiri **(20) z'agaciro k'umusoro** ku nyongeragaciro wanyerejwe. |
| 7. | | ***Mu bihano*** by'inyongera ***harimo ibi bikurikira: Gufungirwa gucuruza mu gihe cy'iminsi mirongo itatu (30), kutemererwa gupiganira amasoko ya Leta, kwamburwa regisitiri y'ubucuruzi, gutangazwa mu binyamakuru, radiyo cyangwa televiziyo.*** |


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IKIGO CY'IMISORO N'AMAHORO

# MENYA IBY'IBANZE KU MUSORO KU NYONGERAGACIRO TVA/VAT)

*Kamena, 2018*

## MENYA IBY'IBANZE KU MUSORO KU NYONGERAGACIRO /TVA/VAT)

Umusoro ku nyongeragaciro ni umusoro wakwa ku bintu n'imirimo bikorerwa mu RWANDA n'ibitumizwa mu mahanga, ukaba utangwa ubariwe ku ijanisha rya 18% ryemejwe n'Inteko ishinga amategeko ukiyongera ku giciro kirihwa n'umuguzi w'ikintu cyangwa wa servisi. Uwo musoro wishyurwa n'umuguzi wa nyuma.

### 1. NI NDE WIYANDIKISHA MURI TVA?

- Umuntu wese wakoze ibikorwa bisoreshwa birenze amafaranga y'u Rwanda angana angina na miliyoni makumyabiri **(20.000.000 Frw)** y'ibyacurujwe **mu gihe cy'umwaka** usanzwe warangiye cyangwa angana n'amafaranga y'u Rwanda miliyoni eshanu **(5.000.000 Frw)** mu gihembwe kirangiye;
- Uyu mucuruzi agomba kwiyandikisha muri TVA mu Buyobozi bw'Imisoro mu gihe kitarenze iminsi irindwi (7) akimara kubona ko yageze kuri cyo gicuruzo.
- Abasora batagejeje ku gipimo fatizo nabo bashobora kwiyandikisha ku bushake bwabo bitewe n'inyungu babibonamo;
- Uwiyandikishije kubushake, asabwa gukurikiza ibiteganywa n'amategeko byose, nk'abandi bose bagejeje kuri cyo gicuruzo.

### 2. IBINTU N'IMIRIMO BISONEWE UMUSORO KU NYONGERAGACIRO

1. **S**erivisi yo gukwirakwiza **amazi** no gutunganya ibidukikije
2. Ibintu na serivisi bijyana no kubungabunga **ubuzima:**
3. Serivisi yo **kubungabunga ubuzima** n'imirimo ikorwa mu buvuzi
4. Ibikoresho **bigenewe abafite ubumuga**
5. Ibikoresho, serivisi n'imashini mfashanyigisho **mu burezi**
6. **Ibitabo, ibinyamakuru** n'amagazeti;
7. Serivisi z**'ubwikorezi**
8. **Itiza, ikodeshagurisha n'igurisha**
9. Serivisi **zerekeye imari** n'ubwishingizi
10. **Amabuye y'agaciro**
11. Ibintu cyangwa **imirimo ijyana no gushyingura**
12. Ibikoresho **bitanga ingufu**
13. **Imigabane** itangwa mu mashyirahamwe y'abakozi ;
14. Serivisi y'ubwishingizi bw'ibijyanye **n'ubuhinzi;**
15. Inyongeramusaruro n'ibindi bikoresho n'imashini byo mu **buhinzi n'ubworozi**
16. **Ibikoresho bwite by'abahagarariye u Rwanda mu mahanga**,
17. Telefoni zigendanwa na simukadi
18. Ibikoresho by'ikoranabuhanga, itumanaho n'ikwira-kwizwa ry'amakuru
19. Ibintu byose, harimo ibikoresho, ibigemurwa, imashini n'imodoka byagenewe gukoreshwa gusa n'ibigo bya Leta bishinzwe umutekano w'Igihugu;
20. Imashini n'ibikoresho remezo by'inganda kimwe n'ibikoresho fatizo bikoreshwa mu nganda,

### 3. IGIHE UMUSORO WAKWA

Umusoro wakwa iyo ibintu cyangwa imirimo byaguzwe. Igihe giteganijwe umusoro wakirwa ni ikibanziriza ibindi mu bihe bikurikira:

- Ku itariki inyemezabuguzi itangiweho;
- Ku itariki igicuruzwa cyangwa serivisi byishyuriweho harimo n'ubwishyu bw'igice. (uretse avansi y'abubatsi);
- Ku itariki ibintu bivaniwe mu mazu ya nyiri ukubitanga cyangwa biherewe uwo bigenewe;
- Ku itariki iyo serivisi yakorewe.

### 4. BABARA BATE TVA IGOMBA KWISHYURWA?

- Ubara agaciro k'ibintu byose byacurujwe mu kwezi;

Warangiza ukabara ibicuruzwa bisoreshwa ukuramo ibisonewe n'ibyoherejwe mu mahanga n'ibindi biri ku ijanisha rya zero. Ubwo igisigara niko gaciro k'ibyacurujwe bisoreshwa uheraho kugira ngo ubare umusoro.

- Ako gaciro ugashyiraho ijanisha rya 18% ukabona umusoro wose wakiriye muri uko kwezi;
- Kugira ngo ubone umusoro uzishyura, ufata uwo musoro wakiriye ugakuramo TVA warishye ku byo waranguye haba imbere mu gihugu cyangwa hanze.

**Umusoro usigaye niwo wishyura mu buyobozi bw'Ikigo cy'Imisoro n'Amahoro.**

### 5. UKO IMENYEKANISHA RIKORWA

- Umusoreshwa yikorera imenyekanisha ku giti cye; mu rwego rwa "self-assessment";
- Ubuyobozi bw'Imisoro, bwemera kandi bukakira iryo menyekanisha uko ryakabaye;
- Aha umusoreshwa akaba agomba gukora imenyekanisha ry'ukuri, kuko iyo abeshye, ahanwa n'amategeko;
- Iyo umusoreshwa yakiriye TVA iruta iyo yaciye abaguzi, uwo musoreshwa yishyura icyo kinyuranyo cyabonetse;
- Naho iyo umusoreshwa yakiriye TVA iri munsi yiyo yaciwe, umusoreshwa asubizwa icyo kinyuranyo;
- Iyo TVA yakiriwe niyaciwe bingana, umusoreshwa akora imenyekanisha rya zero (NIL). N'iyo ntabikorwa yakoze umusoreshwa akora imenyekanisha rya zeru.

### 6. KUMENYESHA TVA

- TVA imenyeshwa bitarenze ku itariki ya 15 y'ukwezi gukurikira uko TVA yakiriwemo, cyangwa yatangiwemo.

### 7. INSHINGANO Z'INGENZI ZUBAHIRIZWA N'ABANDITSE MURI VAT

- **Kugura** imashini ya **EBM**
- **Gutanga Fagitire** yakozwe na **EBM**
- **Gushyira EBM** ahantu **horoshye kugera** kandi hagaragarira **abakiriya**
- Gukora ku buryo ibintu cyangwa serivisi byagurishijwe hakoreshejwe EBM **bigira izina ridashidikanywaho**.
- **Kugaragaza TIN** kuri fagitire ya EBM **mu gihe bisabwe n'umukiriya.**