

1. Umushoramari wanditse ukora umwe mu mirimo ikurikira yo gutanga serivisi mu by'amafaranga: ibikorwa by'ubucuruzi mpuzamahanga; ibigega by'imari yihariwe, imicungire y'ibigega by'imari, imicungire y'umutungo; ibigega by'imari bihuriweho, ishoramari rikomatanyije, ubwishingizi bushingiye ku buryozwe bwo hanze, ishyingu ry'ishoramari n'inyandiko z'agaciro zishingiye.

Iki gikorwa gishishikariza ishoramari ntikireba ibigega bikusanya amafaranga n'imirimo y'umutungo by'imbere mu gihugu, imirimo isanzwe ya banki n'ibikorwa by'ubwishingizi.

2. Umushoramari wanditse mu bikorwa by'ubwubatsi bw'amazu y'amacumbi aciriritse wujuje ibigenwa n'amabwiriza ya Minisitiri ufite imiturire mu nshingano ze.
3. Umushoramari wanditse mu kindi cyiciro cy'ubukungu kigomba kwitabwaho mbere y'ibindi cyagenwa n'iteka rya Minisitiri ufite imari mu nshingano ze.

### III. GUSONERWA GUTANGA UMUSORO KU NYUNGU Z'AMASOSIYETE MU GIHE CY'IMYAKA IRINDWI (7)

Umushoramari wanditse ushoye ibihwanye nibura na miliyoni mirongo itanu z'amadolari y'Amerika (USD 50.000.000) kandi ibingana nibura na mirongo itatu ku ijana (30%) y'icyo gishoro ari ibye bwite asonerwa umusoro ku nyungu z'amasosiyete mu gihe cy'imyaka irindwi (7) iyo akorera mu nzego zikurikira:

1. Imishinga yerekeranye no gutanga ingufu zingana nibura na megawati makumyabiri n'eshanu (25MW). Iki gikorwa gishishikariza ishoramari ntikireba ufite amasezerano na Leta y'u Rwanda yerekeranye n'amasoko ya Leta muri iki gikorwa, akorwa mu izina ryayo ndetse n'umushoramari ukora ibikorwa byo kubaza ingufu akoresheje ibikomoka kuri peteroli;
2. Gutunganya ibintu mu nganda;
3. Ubukerarugendo;
4. Ubuzima;
5. Umushoramari wanditse mu byerekeranye n'ishoramari mu itumanaho n'ikoranabuhanga (ICT) ushoro imari muri kimwe muri ibi bikurikira: gutanga serivisi, gukora ibicuruzwa cyangwa guteranya ibikoresho. Iki gikorwa gishishikariza ishoramari ntikireba itumanaho, ubucuruzi bwo kudandaza cyangwa kuranguza ibyerekeye itumanaho n'ikoranabuhanga n'imirimo yo gusana ibikoresho by'itumanaho n'ikoranabuhanga;
6. Imishinga y'ishoramari igamije kohereza ibicuruzwa mu mahanga;
7. Umushoramari wanditse mu kindi cyiciro cy'ubukungu kigomba kwitabwaho mbere y'ibindi cyagenwa n'iteka rya Minisitiri ufite imari mu nshingano ze.

### IV. GUSONERWA UMUSORO KU NYUNGU Y'AMASOSIYETE MU GIHE CY'IMYAKA ITANU (5)

Ibigo by'imari iciriritse byemejwe n'inzego zibifitiye ububasha bisonerwa umusoro ku nyungu z'amasosiyete mu gihe cy'imyaka itanu (5), guhera igihe ibyo bigo byemejwe. Cyakora, icyo gihe gishobora kongerwa mu gihe ibyo bigo byujuje ibiteganywa n'iteka rya Minisitiri ufite imari mu nshingano ze.

### V. GUSONERWA IMISORO N'AMAHORO YA GASUTAMO KU BINTU BIKORESHWA AHANTU HATUNGANYIRIZWA IBYOHEREZWA MU MAHANGA

Umushoramari wanditse ushoro imari ku bintu bikoresha ahantu hatunganyirizwa ibyoherezwa mu mahanga asonerwa imisoro n'amahoro byakwa muri gasutamo nk'uko biteganywa n'amategeko ya gasutamo n'amabwiriza y'Umuryango w'ibihugu by'Afurika y'iburasirazuba.

### VI. GUSONERWA UMUSORO KU NYONGERAGACIRO IKOMOKA KU BUGURE

Umushoramari wanditse ntiyishyura umusoro ku nyongeragaciro ikomoka ku bugure. Cyakora, inyungu zikomoka mu kugurisha umutungo utimukanwa ukoresha mu bucuruzi zibarirwa ku nyungu z'umushoramari zisoreshwa.

### VII. GUSUBIZWA UMUSORO KU NYONGERAGACIRO

Umusoro ku nyongeragaciro watanze n'abashoramari usubizwa mu gihe kitarenze iminsi cumi n'itanu (15) nyuma y'uko ikigo gishinzwe kwakira imisoro cyakiriye inyandiko zabigenewe.

### VIII. UKWIHUTA K'UBWICUNGURE

Umushoramari wanditse yemerewe ubwicingure bwihutishijwe ku gipimo cya mirongo itanu ku ijana (50%) mu mwaka wa mbere ku mitungo mishya cyangwa yakoze iyo yujuje ibi bikurikira:

1. Ishoramari kuri buri mutungo ufite agaciro kangana nibura n'ibihumbi mirongo itanu by'amadolari y'Amerika (USD 50.000);
2. Kuba akorera nibura muri kimwe mu byiciro bikurikira kandi yujuje ibisabwa:
  - a. Imishinga yerekeranye n'ibicuruzwa byoherezwa mu mahanga;
  - b. Gutunganya ibicuruzwa mu nganda;
  - c. Itumanaho;
  - d. Gutunganya ibikomoka ku buhinzi;
  - e. Ubuzima;
  - f. Ubuzima;
  - g. Ubwikorezi butarimo imodoka z'abagenzi batagera ku icyenda (9);

- h. Ishoramari mu bukerarugendo bufite agaciro nibura kangana na miliyoni imwe n'ibihumbi magana inani y'amadorari y'Amerika (USD 1.800.000);
- i. Imishinga y'ubwubatsi ifite agaciro kangana nibura na miliyoni mwe na magana inani y'Amerika (USD 1,800,000);
- j. Ibindi byiciro bifite agaciro nibura kangana n'ibihumbi ijana by'amadorari y'Amerika (USD 100.000);
- k. Ikindi cyiciro cy'ubukungu kigomba kwitabwaho mbere y'ibindi cyagenwa n'iteka rya Minisitiri ufite imari mu nshingano ze;

### 3. KURANGIZA INSHINGANO ZIKURIKIRA:

- a. Kugumana iyo mitungo nibura imyaka itatu (3) nyuma y'guhambwa ubwicingure bwihutishijwe;
- b. Kumenyeshya Umuyobozi w'ikigo cy'igihugu cy'Imisoro n'Amahoro mu gihe imitungo imuvuyeho imyaka itatu (3) itararangira. Iyo umushoramari yikuyeho iyo mitungo mbere y'uko imyaka itatu (3) irangira, yishyura ikinyuranyo cy'umusoro ku nyungu z'amasosiyete gikomoka ku bwicingure bwihutishijwe n'inyungu z'ubukererwe zibarirwa kuri icyo kinyuranyo. Cyakora ntacyo yishyura iyo bigaragaye ko imitungo imuvuyeho bitewe n'ibiza, impanuka cyangwa indi mpamvu itamuturutseho.

### IX. IBIKORWA BISHISHIKARIZA ISHORAMARI BYEREKERANYE N'ABINJIRA MU GIHUGU

1. Umushoramari wanditse, ugize umuryango we n'undi ushobora gufatwa nk'ugize umuryango we bahabwa uruhushya rwo kuba mu Rwanda hakurikijwe amategeko abigenga.
2. Umushoramari wanditse ushoro nibura ibihwanye n'ibihumbi magana abiri na mirongo itanu by'amadorari y'Amerika (USD 250.000) ashobora guha akazi abantu batatu b'abanyamahanga hatagombye kugaragazwa ko ubumenyi bwabo budahari cyangwa budahagije ku isoko ry'umurimo mu Rwanda.



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## IKIGO CY'IMISORO N'AMAHORO



## DUSOBANUKIRWE N'UBWOROHEREZWE MU ISHORAMARI MU RWANDA

Kamena, 2018



## DUSOBANUKIRWE N'UBWOROHEREZWE MU ISHORAMARI MU RWANDA

Nk'uko itegeko n°26/2005 ryo kuwa 17/12/2005 rigamije guteza imbere no korohereza ishoramari n'ibicuruzwa byoherezwa mu mahanga ryavugururwe. Dore bimwe mu by'ingenzi bikubiye mu itegeko N° 06/2015 ryo ku wa 28/03/2015 rigamije guteza imbere no korohereza ishoramari mu Rwanda.

### IBISOBANURO BY'AMAGAMBO

- **Ahantu hatunganyirizwa ibyoherezwa mu mahanga:** Ahantu hagenwe hatunganyirizwa ibicuruzwa byoherezwa mu mahanga, harinzwe kandi ibihatunganyirizwa byose bikurikiranwa;
- **Ibikorwa by'ikigo bikorwa n'ikindi kigo:** Amasezerano ikigo kiri hanze y'u Rwanda kigirana n'ikigo kiri mu Rwanda kugira ngo kigikorere bimwe mu bikorwa byacyo;
- **Ibikorwa by'ubucuruzi mpuzamahanga:** Imicungire y'ibikorwa by'ubucuruzi ndengamipaka bikorerwa abakiliya bo mu mahanga;
- **Icyemezo cy'ishoramari:** Inyandiko urwego ruha umushoramari wujuje ibiteganywa n'iri tegeko. Iyo nyandiko isobanura ku buryo bwumvikana, iyoherezwa umushoramari afite uburenganzira hakurikijwe ishoramari rye;
- **Icyicaro cy'Akarere:** Ahantu mu Rwanda isosiyete mpuzamahanga yimuriye ubuyobozi bukuru bwayo bwo mu Karere n'ihuzabikorwa ry'imirimu yayo y'ingenzi yo mu Karere;
- **Icyicaro gikuru:** Ahantu mu Rwanda isosiyete mpuzamahanga yimuriye ubuyobozi bukuru bwayo n'ihuzabikorwa ry'imirimu yayo y'ingenzi;
- **Igikorwa gishishikariza:** Igikorwa cyose kijyanye cyangwa kitajyanye n'imisoro kigenerwa umushoramari hagamijwe korohereza no gushyigikira ishoramari;
- **Igishoro:** Igishowe icyo ari cyo cyose, cyaba umutungo ufatika cyangwa udatatika hagamijwe ishoramari;
- **Ikigega cy'imari gihuriweho:** Ishoramari rihuriweho ricungwa mu buryo bw'ubunyamwuga aho abashoramari benshi bashyira amafaranga hamwe hagamijwe kugura ibicuruzwa ku isoko ry'imari n'imigabane;
- **Ikigo cy'ishoramari:** Ikigo gikoresha umutungo ufatika cyangwa udatatika hagamijwe kuwubanza inyungu hakurikijwe ibiteganywa n'iri tegeko;

- **Imari bwite:** Amafaranga y'umushoramari wemewe n'urwego rubifitiye ububasha, ashora mu isosiyete idahamagarira rubanda kuguramo imigabane bikamuha ububasha ku igenzura no guhabwa inyungu nk'umunyamigabane;
- **Imicungire y'ibigega by'imari:** Serivisi itanzwe n'umunyamwuga mu by'imari abyemerewe n'urwego rubifitiye ububasha, agamije kugera ku ntego z'abakiliya, babyaza inyungu amafaranga yabo;
- **Imicungire y'ubukungu buhanitse:** Serivisi zijyanye n'ishoramari n'ubujyanama zitangwa n'inzobere ku ishoramari ry'abaherwe hagamijwe kubona umusaruro munini ushoboka;
- **Inyandiko z'agaciro zishingiye:** Inyandiko z'agaciro zifite ibizikomokaho bishamikiye ku mitungo, bikoreshwa mu kwishyura;
- **Inyongeragaciro:** Guhindura ikintu hagamijwe kucyongerera agaciro kangana nibura na mirongo itatu na gatanu ku ijana (35%) nk'uko bisobanurwa n'amabwiriza y'inkomoko y'ibikorwa mu nganda;
- **Ishoramari:** Ikoreshwa ry'umutungo ufatika cyangwa udatatika hagamijwe kuwubanza inyungu hatabariwemo ibikorwa byo kugura no kugurisha;
- **Ishoramari rikomatanyije:** Uburyo abashoramari benshi bashyira hamwe, bagakorera hamwe, hagamijwe inyungu rusange zabo no kugabanya uburyozwe;
- **Ishyamba ry'ishoramari:** Amafaranga atanzwe n'umushoramari ubyemerewe mu gutangiza isosiyete ivuka, isosiyete itaguzwa cyangwa isosiyete igeze mu kwagura ibikorwa by'ubucuruzi mu rundi rwego rushya kandi hari amahirwe yo kugera ku musaruro nyuma y'igihe kirekire;
- **Isosiyete mpuzamahanga:** Isosiyete y'ubucuruzi ifite cyangwa igenzura ahakorerwa ibikorwa cyangwa serivisi mu gihugu kimwe cyangwa byinshi hanze y'igihugu ikomokamo;
- **Kohereza mu mahanga:** Gukora ubucuruzi bw'ibintu na serivisi hanze y'ibihugu bigize Umuryango wa Afurika y'iburasirazuba;
- **Ubwishingizi bushingiye ku buryozwe bwo hanze:** Ubwishingizi bw'isosiyete y'ubucuruzi ikorera mu Rwanda, bushingiye gusa ku buryozwe bwo hanze y'u Rwanda, bubaye ku isosiyete y'ubucuruzi iyo mu Rwanda ishingiyeho;
- **Umushoramari:** Umuntu ku giti cye cyangwa ikigo gifite ubuzima gatozi bashora imari mu kigo cy'ishoramari mu Rwanda;
- **Umushoramari wanditse:** Umushoramari ufite icyemezo cy'ishoramari;

### UMUSHORAMARI W'UMUNYAMAHANGA NINDE?

- Umuntu ku giti cye utari umunyarwanda, udakomoka mu muryango w'Afurika y'iburasirazuba (EAC) cyangwa mu Muryango w'Ubuhahirane bw'Ibihugu by'Afurika y'Amajyepfo n'iby'iburasirazuba (COMESA);
  - Isosiyete y'ubucuruzi cyangwa isosiyete y'abantu bafatanyije itanditswe mu Rwanda, mu muryango w'Afurika y'iburasirazuba (EAC) cyangwa mu Muryango w'Ubuhahirane bw'Ibihugu by'Afurika y'Amajyepfo n'iby'iburasirazuba (COMESA);
  - Isosiyete y'ubucuruzi cyangwa isosiyete y'abantu bafatanyije yanditswe mu Rwanda, yashoye imari ihwanye nibura na mirongo itanu na rimwe ku ijana (51%) mu mutungo shingiro uva mu mahanga mu bihugu bitari ibigize Umuryango w'Afurika y'iburasirazuba (EAC) cyangwa mu Muryango w'Ubuhahirane bw'Ibihugu bya Afurika y'Amajyepfo n'iby'iburasirazuba (COMESA);
- **Urwego:** Urwego rufite mu nshingano zarwo guteza imbere ishoramari mu Rwanda;
  - **Urwego rubifitiye ububasha:** Urwego rwa Leta urwo ari rwo rwose rubifite mu nshingano.

### UBWOROHEREZWE MU ISHORAMARI

#### 1. IGIPIO CY'UMUSORO KU NYUNGU Z'AMASOSIYETE KINGANA NA ZERO KU IJANA (0%)

Isosiyete mpuzamahanga y'ubucuruzi ifite icyicaro gikuru cyangwa icyicaro cy'akarere mu Rwanda itanga umusoro ku nyungu z'amasosiyete ungana na zero ku ijana (0 %) iyo yujuje ibi bikurikira:

- Gushora ibihwanye nibura na miliyoni icumi z'amadorari y'Amerika (USD10.000.000) mu mitungo ifatika cyangwa idafatika mu Rwanda;
- Guha abanyarwanda akazi no kubahugura;
- Gukora iherekanya ry'amafaranga ku rwego mpuzamahanga angana nibura na miliyoni eshanu z'amadorari y'Amerika (USD 5,000,000) mu mwaka agenewe imirimu y'ubucuruzi, anyuzwa nibura muri imwe mu mabanki y'ubucuruzi yemewe mu Rwanda;
- Kuba ifite ubunararibonye mu byo ikora;
- Gukoresha nibura miliyoni ebyiri z'amadorari y'Amerika (USD 2,000,000) buri mwaka mu Rwanda;
- Gushyiraho ubuyobozi n'ihuzabikorwa ry'imirimu bikorerwa mu Rwanda mu buryo bugaragara no kuhakorera nibura imirimu y'ingenzi itatu (3) muri iyi ikurikira:

- Ibikorwa byo gutanga amasoko y'ibikoresho fatizo cyangwa ibicuruzwa bitagikeneye gutunganywa;
- Kugenzura amasoko no guteganya uburyo bwo guteza imbere ubucuruzi;
- Serivisi zishinzwe gucunga amakuru;
- Serivisi zishinzwe gucunga amafaranga;
- Ubushakashatsi n'iterambere;
- Amahugurwa n'amicungire y'abakozi

#### II. IGIPIO CY'UMUSORO KU NYUNGU Z'AMASOSIYETE KINGANA NA CUMI N'ATANU KU IJANA (15%)

Igipimo cy'umusoro ku nyungu z'amasosiyete ungana na cumi n'atanu ku ijana (15%) gihabwa:

- Umushoramari wanditse wohereza ibicuruzwa na serivisi hanze bingana na mirongo itanu ku ijana (50%) by'igicuruzo rusange cy'ibicuruzwa na serivisi bikorerwa mu Rwanda, harimo n'ibikorwa by'ikigo bikorwa n'ikindi kigo. Iki gikorwa gishishikariza ishoramari ntikireba amabuye y'agaciro, icyayi n'ikawa byoherezwa mu mahanga bidafite inyongeragaciro nk'uko biteganywa n'iri tegeko.
- Umushoramari wanditse ukora kimwe muri ibi bikurikira: kubyaza, gukwirakwiza cyangwa kugeza ku bafatabuguzi ingufu zikomoka kuri nyiramugengeri, imirasire y'izuba, amashyamba, amazi, biyomasi, gazi metani n'umuyaga. Iki gikorwa gishishikariza ishoramari ntikireba ufite amasezerano na Leta y'u Rwanda yerekeranye n'amasoko ya Leta mu bikorwa byavuzwe akorwa mu izina ryayo.
- Umushoramari wanditse mu byerekeranye n'ubwikorezi bw'ibintu n'ibikorwa bijyana na bwo, ukoresha ikamyo ze bwite nibura eshanu (5) kandi buri kamyo yikorera nibura toni makumyabiri (20).
- Umushoramari wanditse ukora ibijyanye no gutwara abantu n'ibintu ukoresha nibura bisi ze bwite icumi (10) kandi buri bisi ifite ubushobozi bwo gutwara abantu nibura makumyabiri na batanu (25);
- Umushoramari wanditse mu byerekeranye n'ishoramari mu itumanaho n'ikoranabuhanga (ICT) ushura imari muri kimwe muri ibi bikurikira: gutanga serivisi, gukora ibicuruzwa cyangwa guteranya ibikoresho. Iki gikorwa gishishikariza ishoramari ntikireba itumanaho, ubucuruzi bwo kudandaza cyangwa kuranguza ibyerekeye itumanaho n'ikoranabuhanga n'imirimo yo gusana ibikoresho by'itumanaho n'ikoranabuhanga.