



**UMUSORO KU NYONGERAGACIRO**



ku bintu cyangwa serivisi byihariye, cyangwa ku mutungo utunzwe n'umuntu, ako gaciro kagenwa hifashishijwe agaciro ku isoko k'ibyo bintu cyangwa serivisi, cyangwa k'uwo mutungo, ku gihe runaka.

Iyo agaciro k'ibintu cyangwa serivisi biri ku isoko kadashobora kugenwa nk'uko byagaragajwe hejuru, agaciro kabyo kaba ikiguzi kigenwa na Komiseri Mukuru abicishije mu mabwiriza, nyuma yo kubikorera ubushakashatsi bufite ibipimo ngenderwaho.



hagati y'ibihugu mu rwego rw'ubucuruzi;

2° Umuryango mpuzamahanga ugengwa na Leta cyangwa Guverinoma y'igihugu cy'amahanga, ku rwego bikenewe hakurikijwe amasezerano mpuzamahanga.

Gusaba gusubizwa amafaranga nk'uko biteganyijwe kw'abahagarariye ibihugu byabo mu Rwanda, bigomba gukorerwa ku rupapuro rwuzuzwa rwemejwe mu buryo bwagenwe na Komiseri Mukuru kandi rugaherekezwa n'inyandiko za ngombwa Komiseri Mukuru ashobora gutegeka gushyikirizwa. Zimwe muri izo nyandiko ni :

1° Ikimenyetso kigaragaza ko umusoro ku nyongeragaciro usabirwa gusubizwa wabayeho koko ;

2° Ikimenyetso ko usaba gusubizwa umusoro afite uburenganzira bwo kubisaba.

Amasezerano mpuzamahanga bisobanura amasezerano hagati ya Guverinoma y'u Rwanda na Guverinoma y'igihugu cy'amahanga cyangwa umuryango mpuzamahanga ugengwa na Leta ajyanye no gufasha Guverinoma mu rwego rw'imari, urwa tekini, urw'ubutabazi cyangwa mu rwego rw'ubutegetsi.

### 8.8. Agaciro k'ibintu cyangwa serivisi biri ku isoko

Agaciro k'ibintu cyangwa serivisi biri ku isoko ni ikiguzi ibyo bintu cyangwa serivisi byagira bijyanywe ku isoko ku muni bitangiweho.

Iyo bidashoboka kugena agaciro k'ibintu cyangwa serivisi biri ku isoko ku gihe runaka cyihariye, agaciro k'ibintu cyangwa serivisi biri ku isoko ni ikiguzi ibimeze nkabyo byagira ku isoko muri icyo gihe hitawe ku itandukaniro riri hagati y'ibintu bimeze kimwe n'ibintu ubwabyo nyakuri. Kugira ngo bishoboke, ibintu biba bisa n'ibindi iyo ari bimwe, cyangwa bisa cyane n'ibyo bindi hitawe ku miterere yabyo, ubwiza bwabyo, imikorere, icyo bikoze n'ubwamamare bwabyo.

Iyo agaciro k'ibintu cyangwa serivisi biri ku isoko kagomba kugengwa

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## 8.6. Amafaranga akoreshwa

Amafaranga akoreshwa mu gushyira iri tekego mu bikorwa ni amafaranga y’u Rwanda.

Iyo umubare uwo ariwo wose wanditswe cyangwa wishyuwe mu mafaranga atari ay’u Rwanda:

1° Ku bintu bitumijwe mu mahanga, uwo mubare ugomba guhindurwa mu mafaranga y’u Rwanda ku gipimo cy’ivunjisha gikoreshwa hakurikijwe amategeko agenga gasutamo hagamijwe kubara umusoro wa gasutamo wakwa ku bintu bitumijwe mu mahanga;

2° Ku bindi byose, uwo mubare ugomba guhindurwa mu mafaranga y’u Rwanda ku gipimo gitangwa na Banki Nkuru y’u Rwanda gikoreshwa hagati y’ifaranga ry’amahanga n’ifaranga ry’u Rwanda ku itariki uwo mubare w’amafaranga y’amahanga utangiwe.

Iyo nta gipimo cy’ivunjisha gikurikizwa kiriho ku mafaranga y’amahanga runaka gikoreshwa na Banki Nkuru y’u Rwanda, igipimo gikoreshwa kigomba kubara hakurikijwe igipimo Banki Nkuru y’u Rwanda ikoresha ku madolari y’amanyamerika, n’igipimo cyashyizwe ahagaragara cy’iryo faranga ry’amahanga rigereranyijwe n’Idolari ry’Abanyamerika.

## 8.7. Abahagarariye ibihugu byabo mu Rwanda n’amasezerano mpuzamahanga

Komiseri Mukuru, abisabwe kandi mu gihe asanga ari ngombwa, ashobora kwemera gusubiza igice cy’umusoro ku nyongeragaciro cyangwa se umusoro wose ku bintu bisoreshwa biguzwe cyangwa bitumijwe mu mahanga na:

1° Ambassade cyangwa ibiro by’uhagarariye inyungu z’igihugu runaka mu burucuzi cyangwa abakozi babyo babifitiye ubudahangarwa busesuye cyangwa budasesuye hakurikijwe amategeko agenga abahagarariye ibihugu byabo mu Rwanda n’itegeko rigenga imibanire

y'amafaranga y'u Rwanda miliyoni magana abiri (200.000.000 Frw) ku mwaka babishaka bemerewe gukora imenyekanisha ry'umusoro ku nyongeragaciro rya buri kwezi.

Umusoreshwa wiyandikishije agomba gukora imenyekanisha ry'umusoro ku nyongeragaciro, yaba yacuruje, yaba atacuruje, haba hari umusoro yishyura, yaba asaba gusubizwa umusoro cyangwa ikinyuranyo ari zeru.

## 8.2. Kwishyura umusoro ku nyongeragaciro

Umusoro ku nyongeragaciro utangwa n'umusoreshwa mu gihe cy'isoreshwa uba ugomba kwishyurwa kandi ugatangwa ku itariki imenyekanisha rigomba gukorerwaho muri icyo gihe cy'isoreshwa.

Umusoro ku nyongeragaciro utangwa n'utumiza uba ugomba kwishyurwa kandi ugatangwa igihe ibintu byatumijwe bigeze mu gihugu.

## 8.3. Kwakira umusoro ku nyongeragaciro ku bintu bitumijwe mu mahanga

Gutumiza mu mahanga ibintu bisoreshwa bigomba gutangirwa umusoro ku nyongeragaciro kuri gasutamo hakurikijwe itegeko rya gasutamo.

## 8.4. icyemezo cyo kwiyandikisha

Uwiyandikishije agomba gushyira ahagaragara aho akorera, icyemezo cy'uko yiyandikishije.

## 8.5. Ikigo n'amashami yacyo

Ibikorwaby'ubucuruzi umusoreshwa akorera mu mashami atandukanye bifatwa nk'ikigo cy'ubucuruzi kimwe rukumbi ku byerekeye ishyingirwa mu bikorwa ry'iri tegeko. Umuntu ukorera ubucuruzi mu mashami atandukanye afite inshingano yo kwandikisha ubwo bucuruzi mu izina rye aho kubwandikisha mu izina ry'ayo mashami.

## 1. ITANGIRIRO

**Ibikubiye muri aka gatabo bigendanye n'itegeko n°37/2012 ryo kuwa 09/11/2012 rishyiraho umusoro ku nyongeragaciro.**

### 1.1. Ibisobanuro by'amagambo

Mu itegeko rirebana n'umusoro ku nyongeragaciro, amagambo akurikira asobanura:

- **Ibintu:** umutungo ufatika cyangwa udafatika ariko hatabariwemo amafaranga;
- **Ibintu cyangwa serivisi bigomba gusoreshwa :** ibintu cyangwa serivisi bigomba gusoreshwa bihawe umuntu;
- **Ibiribwa bitunganyijwe:** uretse ibiteganywa ukundi n'iri tegeko, ibiribwa bitunganyijwe bisobanura ibiribwa bitunganyijweku buryo bivamo ibiribwa by'ubundi bwoko n'agaciro bishya, nk'uko byagenwa n'Iteka rya Minisitiri;
- **Igihe umusoro ku nyongeragaciro ugomba gutangirwa:** ukwezi kubariwe ku ngengaminsi cyangwa igihembwe;
- **Ikiguzi:** igiteranyo cy'umubare w'amafaranga akurikira ku bireba kugurisha ibintu cyangwa serivisi:
  - a) igiteranyo cy'amafaranga yishyurwa cyangwa azishyurwa umuntu ku buryo butaziguye cyangwa buziguye, ku bintu cyangwa serivisi byakozwe;
  - b) agaciro k'ibintu cyangwa imirimo biri ku isoko n'ikiguzi cyabyo cyarishywe mu bundi buryo butari amafaranga, ku buryo butaziguye cyangwa buziguye;
  - c) amahoro, amafaranga ayo ariyo yose yakwa cyangwa yishyurwa n'imisoro hatarimo umusoro ku nyongeragaciro yarishywe cyangwa arihwa ku bintu cyangwa imirimo;
- **Imenyekanisha ry'umusoro ku nyongeragaciro:** inyandiko iteganywa n'iri tegeko umusoreshwa agomba kugeza ku buyobozi bw'imisoro,

nk'uko biteganyijwe mu ngingo ya 25 y'itegeko rishyiraho umusoro ku nyongeragaciro;

- **Imirimo ikorewe mu Rwanda:** imirimo ifatwa nk'ikorera mu Rwanda iyo uyikora:
  - a) afite icyicaro mu Rwanda kandi nta handi agifite;
  - b) nta cyicaro afite mu Rwanda cyangwa ahandi hose, ariko akaba asanzwe atuye mu Rwanda;
  - c) afite icyicaro mu Rwanda n'ahandi ariko icyicaro cy'ibikorwa bye byitirirwa uwo murimo ukorwa kikaba ari ikiri mu Rwanda;
  - d) nta cyicaro afite mu Rwanda ahubwo akakigira ahandi kandi abo iyo mirimo ikorerwa bayikenere cyangwa ikabagirira akamaro mu Rwanda ;
- **Itegeko rya gasutamo:** itegeko rigenga imicungire ya za gasutamo ry'Umuryango w'Ibihugu bya Afurika y'Iburasirazuba ;
- **Komiseri Mukuru:** Komiseri Mukuru w'Ikigo cy'Imisoro n'Amahoro;
- **Minisitiri:** Minisitiri ufite imari mu nshingano ze ;
- **Serivisi:** ibindi byose bitari ibintu cyangwa amafaranga ;
- **Serivisi mbumbe ku bukerarugendo:** uburyo umuntu utanga serivisi mu rwego rw'ubukerarugendo ategura serivisi zikomatanijwe zose za ngombwa, harimo guteganya amacumbi no gutwara ba mukerarugendo n'ibindi, ku giciro kibumbiye hamwe ;
- **Umuguzi:** umuntu ibintu cyangwa serivisi bigenewe ;
- **Umuntu:** umuntu ku giti cye, isosiyete, ikigo cy'ifatanyabikorwa, amashyirahamwe n'imiryango y'ubwoko bwose yemewe n'amategeko, Guverinoma y'u Rwanda, guverinoma y'igihugu cy'amahanga cyangwa umuryango mvamahanga;
- **Umutungo:** umutungo, waba ufatika cyangwa udafatika umuntu yabonye kugira ngo awukoreshe mu kigo cye cy'ubucuruzi, ariko hatabariwemo:
  - a) umutungo washatswe hagamijwe cyane cyane kongera kuwugurisha mu

nyongeragaciro inyandiko y'umwimerere isobanura uko umwenda w'ikirenga w'umusoro ku nyongeragaciro uzagabanywaho. Iyo nyandiko

y'umwimerere ishingira ku nyemezabuguzi yakozwe. Ibigomba gushyirwa muri iyo nyandiko biteganywa n'iteka rya Minisitiri;

2° Umusorehwa wiyandikishije ku gutanga umusoro ku nyongeragaciro wagurishije ibintu kandi umusoro wakwa kuri ibyo bintu ukaba urenga umubare ugaragara ku nyemezabuguzi nk'umusoro ku nyongeragaciro watswe, uwagurishije agomba guha uwaguze inyandiko y'umwimerere isobanura uko umusoro uzongerwaho.

## 7.2. **Ikoreshwa ry'imashini z'ikoranabuhanga mu gutanga inyemezabuguzi z'ibyacuujwe**

Abantu biyandikishije ku gutanga umusoro ku nyongeragaciro bafite inshingano yo gukoresha imashini y'ikoranabuhanga yemewe n'Ubuyobozi bw'Imisoro ikoreshwa mu gutanga inyemezabuguzi igaragaza umusoro.

## 8. **KUMENYEKANISHA NO GUTANGA UMUSORO KU NYONGERAGACIRO**

### 8.1. **Kumenyekanisha umusoro ku nyongeragaciro**

Mu gihe kitarenze iminsi cumi n'itanu (15) nyuma y'igihe cy'umusoro ku nyongeragaciro, umusorehwa wiyandikishije agomba gukora imenyekanisha ry'umusoro ku nyongeragaciro hakurikijwe impapuro n'uburyo bugenwa na Komiseri Mukuru.

Ku basorehwa bafite ibyacuujwe bingana cyangwa biri muni y'amafaranga y'u Rwanda miliyoni magana abiri (200.000.000 Frw) ku mwaka, imenyekanisha ry'umusoro ku nyongeragaciro rikorwa buri gihembwe kandi rigatangwa riherekejwe n'ubwishyu bw'umusoro mu minsi itarenze cumi n'itanu (15) nyuma y'icyo gihembwe.

Icyakora, abasorehwa bafite ibyacuujwe bingana cyangwa biri muni

muntu mu gihe cy'isoreshwa.

## 6.2. Isubizwa ry'umusoro ku nyongeragaciro

Iyo, mu gihe cy'isoreshwa cyihariye cyagenwe, umusoro ku kiranguzo wemewe urenze, Ikigo cy'imisoro n'Amahoro gisubiza uwo muntu wagemuye umubare cyamusigayemo nk'umwenda kubera icyo kirenga, amaze kubona inyandiko igaragaza imenyeshya yakoze mu minsi mirongo itatu (30):

1° Nyuma y'umunsi igihe cyagenwe cyo gukora imenyeshya kirangiriye ;

2° Nyuma yo kubona gihamya ko imenyeshya rya nyuma ryari risigaye ryakozwe.

Mbere y'iyishyura, Komiseri Mukuru ashobora gutegeka ko hakorwa igenzura ku busabe bwo gusubizwa cyangwa kugabanyirizwa bwamugejewe. Iyo bigenze bityo, igihe igisubizo kigomba kuba cyahawe uwasabye ntikirenga amezi atatu (3) guhera ku itariki ubusabe bwatangiwe.

## 7. INYANDIKO ZIJYANAN'UMUSORO KU NYONGERAGACIRO

### 7.1. Inyemezabuguzi, umwenda n'impapuro zigaragaza ko umusoro wakuwe mu kiguzi

Umusoresha wiyandikishije ku musoro ku nyongeragaciro ugurishije ibintu cyangwa utanze serivisi agomba, igihe abitanze, guha uwo abihaye inyemezabuguzi y'umwimerere. Ibigomba gushyirwa kuri iyo nyemezabuguzi bisobanurwa mu itegeko rigena imitunganyirize y'isoresha.

Iyo habaye impinduka nyuma yo kugurisha:

1° Uwagurishije wiyandikishije ku gutanga umusoro ku nyongeragaciro agomba guha uwaguzwe wiyandikishije ku musoro ku

buryo busanzwe bwo gukora ubucuruzi, uwo mutungo waba ugamije cyangwa utagamije kongera kugurishwa nk'uko wari umeze igihe wabonetse;

b) ibikoresho bishira cyangwa ibikoresho fatizo;

- **Umusoro ku kiranguzo:** umusoro ku nyongeragaciro ku bintu bisoreshwa cyangwa ku bicuruzwa bitumijwe mu mahanga bisoreshwa, ariko hatarimo ibihano byaciwe biteganywa n'Itegeko n° 25/2005 ro ku wa 04/12/2005 rigena imitunganyirize y'isoresha, nk'uko ryahinduwe kandi ryujijwe kugeza ubu biturutse mu kugura cyangwa gutumiza ibintu mu mahanga;
- **Umusoro wakiriwe:** umusoro utangwa ku bicuruzwa cyangwa imirimo cyangwa serivisi byakozwe cyangwa byatanzwe n'umuntu;
- **Umusoresha:** uwiandikishije mu buyobozi bw'umusoro ku nyongeragaciro kandi ubifitiye icyemezo.

## 2. ICIBWA RY'UMUSORO KU NYONGERAGACIRO

### 2.1. Iyakwa ry'umusoro ku nyongeragaciro

Umusoro ku nyongeragaciro utangwa kuri ibi bikurikira:

1° ibintu na serivisi bisoreshwa;

2° ibintu na serivisi bisoreshwa biturutse mu mahanga.

Umubare w'umusoro ku nyongeragaciro utangwa ku bicuruzwa na serivisi bisoreshwa cyangwa ibintu na serivisi bitumijwe mu mahanga bisoreshwa, ubarwa hakoreshejwe igipimo ku gaciro kabyo.

### 2.2. Igipimo cy'umusoro ku nyongeragaciro ni:

1° zeru ku ijana (0%) ku bicuruzwa cyangwa serivisi bisoreshwa ku ijanisha rya zeru;

2° cumi n'umunani ku ijana (18 %) ku bindi bicuruzwa na serivisi byose.

Umusoro ku nyongeragaciro urihwa :

1° ku bicuruzwa cyangwa serivisi bisoreshwa, ugomba kurihwa kwa Komiseri Mukuru n'umusoresha watanze ibintu cyangwa serivisi hakurikijwe iri tegeko;

2° ku bicuruzwa cyangwa serivisi bitumijwe mu mahanga bisoreshwa n'uwabitumije.

### **2.3. Ibintu na serivisi bisoreshwa n'ibitumizwa mu mahanga bisoreshwa**

Ibintu na serivisi bitangwa n'umuntu, bisoreshwa iyo bitangiwe mu Rwanda hatabariwemo ibintu cyangwa serivisi bisonewe.

Igurisha ry'umutungo uwo ariwo wose ukoresheya n'umuntu mu bikorwa by'ubucuruzi rifatwa nk'igikorwa gisoreshwa.

Iyo umuntu ahagaritse kwiyandikisha ku musoro ku nyongeragaciro, afatwa nk'aho yagurishije ibintu harimo n'ibikoresho fatizo cyangwa serivisi bisoreshwa iyo ibyo bintu n'izo serivisi yari abifite ubwo yahagarikaga kwiyandikisha ariko ibyo biba gusa iyo umuntu yari yarasubijwe umusoro ku kiranguzo mu gihe yaguraga cyangwa yatumizaga ibintu cyangwa serivisi mu mahanga.

Iyo umusoresha akoresheje ibintu cyangwa serivisi byose cyangwa igice cyabyo mu mirimo ye bwite, biba gutanga ibintu cyangwa serivisi bisoreshwa, ariko bikaba gusa iyo umusoresha yasubijwe umusoro ku kiranguzo mu gihe yaguraga cyangwa yatumizaga ibintu cyangwa serivisi mu mahanga.

Ibintu cyangwa serivisi bitumijwe mu mahanga bisoreshwa iyo bidasonewe.

### **2.4. Ibintu na serivisi byakwa umusoro ku ijanisha rya zeru**

Ibintu na serivisi bikurikira bisoreshwa ku ijanisha rya zeru:

Uwaguze wiyandikishije afata umusoro w'inyongera nk'umusoro usubizwa.

### **5.3. Ihinduka rikorwa nyuma yo kugurisha rijyanye n'imyenda idashobora kugaruzwa**

Iyo usoresha wiyandikishije afite ibintu cyangwa serivisi yagemuye ku kiguzi kandi akaba yarishyuye Ikigo cy'Imisoro n'Amahoro imisoro yose yakwa kuri ibyo bintu n'izo serivisi, ariko mu gihe cy'amezi makumyabiri n'ane (24) nyuma yo kugemura ibyo bintu akaba atarishyurwa amafaranga yose cyangwa igice cyayo n'umuguzi, uwagemuye ibintu cyangwa serivisi wiyandikishije yemerwa gusubizwa umusoro wishyurwa atabonye, amaze kuzuza ibisabwa bikurikira:

1° Umubare w'amafaranga ahwanye n'umwenda yari yarabariwe mbere ku bintu cyangwa serivisi bisoreshwa ;

2° Umwenda wasibwe mu bitabo by'ibaruramari by'uwagemuye ibintu cyangwa watanze serivisi ;

3° Uwagemuye ibintu cyangwa watanze serivisi yanyuze mu nzira zishoboka zose kugira ngo yishyurwe kandi akerekana ibimenyetso bifatika bigaragaza ko umufitye umwenda adashobora kwishyura.

## **6. KUBARA UMUSORO KU NYONGERAGACIRO WAKWA N'UKO USUBIZWA**

### **6.1. Kubara umusoro ku nyongeragaciro wakwa mu gihe cy'isoreshwa**

Umubare w'umusoro ku nyongeragaciro umusoresha agomba kugeza ku Buyobozi bw'Imisoro mu gihe cy'isoreshwa ni wo musoro wakwa muri icyo gihe. Uwo musoro ubarwa havanyweho umusoro ku kiranguzo wemerewe umusoresha mu gihe cy'isoreshwa, ukavanwa mu musoro ku kiguzi wakwa ku bintu bisoreshwa cyangwa serivisi zisoreshwa zatanzwe, cyangwa ugafatwa nk'aho watanzwe n'uwo



## 5. IBISHOBORA GUKORWA NYUMA YO KUGURISHA

### 5.1. Ibishobora gukorwa nyuma yo kugurisha

Impamvu zatuma haba impinduka nyuma y'igurisha ni izi zikurikira:

1° Ibintu bisoreshwa cyangwa serivisi zisoreshwa byavanyweho;

2° Imiterere y'ibintu bisoreshwa cyangwa serivisi zisoreshwa yahindutse cyangwa yononekaye;

3° Ikiguzi cy'ibintu bisoreshwa cyangwa serivisi zisoreshwa cyahindutse;

4° Ibintu cyangwa igice cyabyo byasubijwe ku wo byavuyeho.

### 5.2. Impinduka ku musoro ku nyongeragaciro nyuma y'igurisha

Iyo habayeho impinduka ku bintu na serivise bisoreshwa bigatuma umusoro watanze n'ugurisha ujya hejuru y'uwagombaga kwishyurwa, ugurisha afata uwo musoro w'inyongera nk'umusoro ku kiranguzo wishyuwe ku bintu cyangwa serivisi akawusubizwa. Cyakora, iyo ugurisha yagurishije ibyo bintu cyangwa serivisi ku muntu utariyandikishije ku musoro ku nyongeragaciro, yemererwa gusubizwa umusoro w'inyongera ari uko agaragaje ko yawusubije uwaguze.

Uwaguze wiyandikishije afata umusoro w'inyongera nk'umusoro wakwa ku bintu cyangwa serivisi byacurujwe.

Iyo habayeho impinduka ku bintu na serivise bisoreshwa bigatuma umusoro wishyuwe n'ugurisha uba hasi y'ugomba kwishyurwa, icyo gihe uwaguze wiyandikishije asabwa kwishyura umusoro ku nyongeragaciro uhwanyeye n'ako gaciro kiyongereye katewe n'iy mpinduka.

1° Ibintu n'imirimo byoherejwe mu mahanga:

a) ibintu byoherejwe mu mahanga biftiwe ibimenyetso byemewe na Komiseri Mukuru;

b) imirimo y'ubwikorezi n'indi mirimo ijyana nabwo ifitanye isano no kohereza ibintu mu mahanga bivugwa mu gace ka a);

c) imirimo y'ubwikorezi bw'ibintu binyura mu Rwanda bigana mu mahanga harimo n'imirimo ijyana na bwo;

d) lisansi y'indege;

e) imirimo ikorerwa mu mahanga;

f) ibintu bikoreshe mu ndege ziva mu Rwanda zijya mu Mahanga;

2° Ibintu bigurishirizwa mu maduka adasoreshe, nk'uko biteganywa n'itegeko rigenga za gasutamo;

3° Serivisi zishyuriwe umukerarugendo kandi zatanze umusoro ku nyongeragaciro;

4° Ibintu na serivisi bikurikira bigenewe abantu bihariye:

a) ibintu n'imirimo bigenewe abahagarariye ibihugu byabo mu Rwanda bikoreshe mu mirimo ijyana n'akazi kabo ariko ibyo bihugu bikaba na byo byemerera uhagarariye u Rwanda cyangwa ibiro bye ubwo burenganzira bwihariye ;

b) ibintu n'imirimo bigenewe imiryango mpuzamahanga ifitanye amasezerano n'u Rwanda;

Komiseri Mukuru ashiraho amabwiriza agena uburyo agace ka 4° gashyirwa mu bikorwa.

### 2.5. Ibintu na serivise bisonewe

Ibintu na serivise bikurikira bisonewe umusoro ku nyongeragaciro:

1° Serivisi yo gukwirakwiza amazi no gutunganya ibidukikije mu gihe bitagamije inyungu ukuyemo imirimo yo kuyobora amazi yanduye hakoreshejwe pompe;

2° Ibintu na serivisi bijyana no kubungabunga ubuzima:

- a) Serivisi yo kubungabunga ubuzima, n'imirimo ikorwa mu buvuzi;
- b) Ibikoresho bigenewe abafite ubumuga;
- c) Ibintu n'imiti bigaragara ku rutonde rugenwa n'Iteka rya Minisitiri.

Ibigo bishobora gusonerwa ibintu bivugwa mu gace ka 2° b) bigomba kuba bizwi n'amategeko akurikizwa mu Rwanda nk'ibigo bya Leta, imiryango igamije imibereho myiza y'abaturage n'ibindi bigo byose bikora ibikorwa byo gufasha bidaharanira inyungu.

3° Serivisi n'ibikoresho mfashanyigisho mu burezi:

- a) serivisi y'uburezi igenewe abanyeshuri bo mu mashuri y'incuke, abanza ayisumbuye n'amakuru;
- b) serivisi y'uburezi ikorwa n'imiryango iharanira imibereho myiza y'abaturage ikorewe abanyeshuri n'urundi rubyiruko mu iterambere ry'umuryango, iry'ubumenyi n'iry'amadini kandi igakorwa ku buryo budaharanira inyungu;
- c) serivisi y'uburezi ikorewe ibigo bihugura abakozi;
- d) ibikoresho mfashanyigisho bihita bihabwa ibigo by'uburezi.

Ibigo byemererwa gusonerwa uwo musoro bigomba kuba byemewe n'amategeko kandi byujuje ibisabwa.

4° Ibitabo, ibinyamakuru, amagazeti n'ibindi bikoresho by'ikoranabuhanga byakoreshwa nk'imfashanyigisho.

5° Serivisi z'ubwikorezi:

- a) gutwara abantu ku nzira y'ubutaka mu matagisi n'amabisi

#### 4.5. Kutemererwa umusoro ku kiranguzo

Nta musoro ku kiranguzo wemewe ku bintu bikurikira:

1° Imodoka itwara abagenzi, cyangwa ibyuma by'imodoka cyangwa ku mirimo yo gukoresha no gufata neza iyo modoka, keretse iyo ubucuruzi bw'umusoreshwa bugamije gucuruza iyo modoka cyangwa kuyikodesha kandi iyo modoka ikaba yaraguriwe gukoreshwa muri ubwo bucuruzi;

2° Ibintu byaguzwe cyangwa byatumijwe mu mahanga kugira ngo bikoreshwe mu bikorwa byo kwidagadura, keretse ubucuruzi bw'umusoreshwa burimo ibijyanye no kwidagadura kandi uko kwidagadura kukaba guteganyijwe mu mirimo isanzwe y'ubwo bucuruzi kandi bitarahawe umufatanyabikorwa cyangwa umukozi ;

3° Ibintu byaguzwe bikoreshwa mu rwego rw'amacumbi, keretse:

- a) ubucuruzi bw'umusoreshwa burimo no gucumbikira abantu kandi amacumbi akaba ateganyijwe mu mirimo isanzwe y'ubwo bucuruzi;
- b) icumbi ryarahawe umuntu wari kure y'urugo rwe ku nyungu z'ikigo uwacumbikiwe akorera cyangwa ku nyungu z'umukoresha we;

4° Ibintu byaguzwe biha umuntu uwo ariwe wese uburenganzira bwo kuba umunyamuryango cyangwa kwinjira mu ishyirahamwe rikora ibikorwa bya siporo, gusabana, clubs zo kwidagadura no kuruhuka n'ibindi.

Umusoro ku nyongeragaciro utangwa kubera inyungu ikomoka kuri bene ubwo bucuruzi nko gucuruza telefoni n'amashanyarazi, ku buryo imikoreshereze yabyo idashobora gutandukanywa ngo hamenyekane ibyakoreshwe mu mirimo ireba umuntu ku giti cye n'iyo mu bucuruzi bwe, uhwanye na 40% by'umusoro ku kiranguzo. Komiseri Mukuru agena umusoro ku kiranguzo ushobora kutemerwa ku bintu byaguzwe bisoreshwa cyangwa ibyaturutse mu mahanga bisoreshwa.

Umusoro ku kiranguzo usubizwa iyo ibintu bisoreshwa byaguzwe cyangwa byatumijwe mu mahanga. Cyakora, iyo mu gihe cyo gutanga imenyeshya ry'umusoro ku nyongeragaciro ugendanye n'igihe cy'isoreshwa ry'umwenda w'umusoro ku kiranguzo ubundi wari ukwiye kuba watangwa ukundi hakurikije ibyo itegeko riteganywa, umuntu udafite inyandiko za ngombwa zimwemerera gusaba umusoro ku kiranguzo, umusoro ku kiranguzo ntutangwa muri icyo gihe ahubwo utangwa mu gihe cya mbere cy'umusoro ku nyongeragaciro umusororeshwa afitiye ibya ngombwa biba gusa bitarengeje imyaka ibiri (2) nyuma y'igihe ibyaguzwe bisoreshwa cyangwa ibyatumijwe mu mahanga bisoreshwa uwo mwenda usabirwa.

#### 4.4. Umusoro ku kiranguzo ku musororeshwa wiyandikishije vuba

Umuntu wiyandikishije ku musoro ku nyongeragaciro ashobora gusaba, mu imenyeshya rye rya mbere, umusoro ku kiranguzo wishyuye ku bicuruzwa yari afite ku muni yiyandikishijeho, iyo ku muni wa nyuma ubanziriza itariki yiyandikishijeho, umusororeshwa yari afite ibintu mu bubiko.

Usaba umusoro ku kiranguzo agomba kugaragaza impapuro zikurikira:

1° Impamyabuguzi y'umusoro ku nyongeragaciro, ku byerekeye ibintu na serivisi bisoreshwa;

2° Impapuro za gasutamo zemewe zigaragaza ko yishyuye, ku byerekeye ibintu byatumijwe mu mahanga bisoreshwa;

3° Inyandiko igaragaza ko umusoro ku nyongeragaciro wavanywemo ku byerekeye umusoro ku kiranguzo ufatwa nkaho wishyuye.

4° Ku byerekeye umusoro ku kiranguzo utangwa kopi y'inyandiko igaragaza ko umusoro ku nyongeragaciro wavanywemo yahawe umuguzi.

yabihereye uruhushya n'itegeko rigenga ibinyabiziga binyura mu muhanda kandi bifite ubushobozi bwo gutwara abantu cumi na bane (14) bicaye cyangwa barenga;

b) gutwara abantu mu ndege;

c) gutwara abantu cyangwa imizigo mu mato;

d) gutwara ibintu ku nzira y'ubutaka;

6° gutiza, kugwatiriza no kugurisha:

a) kugurisha cyangwa kugwatiriza isambu;

b) kugurisha igice cyangwa inzu yose yagenewe guturwamo bisanzwe;

c) gukodesha cyangwa gutanga uburenganzira bwo kuba mu nzu yagenewe by'umwihariko guturwamo n'umuntu umwe hamwe n'umuryango we, igihe cyose ubwo burenganzira bwo kuyibamo burengeje iminsi mirongo cyenda (90);

7° Serivisi zerekeye imari n'ubwishingizi:

a) amafaranga yerekeye ubwishingizi bw'umubiri no kwivuza;

b) amafaranga banki ikura ku bantu bakoresha konti zitunguka;

c) ihererekanya ry'imigabane;

d) ibicuruzwa byo ku isoko ry'imari n'imigabane.

8° Amabuye y'agaciro: kugurisha Banki Nkuru y'u Rwanda ibimanyu bya zahabu;

9° Ibintu cyangwa imirimo ijyana no gushyingura cyangwa gutwika umurambo harimo n'itangwa ry'uruhushya cyangwa icyemezo cyo gushyingura;

10° Ibikoresho bitanga ingufu:

- a) amatara akoresha umuriro muke;
- b) ibikoresho bishyushya amazi bikoresha imirasire y'izuba;
- c) uburyo bukoresha ingufu z'umuyaga;
- d) gazi, amacupa yayo n'ibindi bijyana nayo;
- e) ibikoresho bya biogazi;
- f) peteroli icanwa, lisansi na mazutu.

11° Imigabane itangwa mu mashyirahamwe y'abakozi ;

12° Ikodesha gurisha ry'ibintu bisonewe ;

13° Ibikomoka ku buhinzi n'ubworozi byose, uretse ibitunganyijwe bisonewe umusoro ku nyongeragaciro. Cyakora, amata yatunganyijwe mu nganda zo mu gihugu asonewe uwo musoro ;

14° Inyongeramusaruro n'ibindi bikoresho byo mu buhinzi n'ubworozi bigenwa n'iteka rya Minisitiri;

15° Ibintu na serivisi bikurikira bitumijwe mu mahanga n'abantu bafite icyemezo cy'ishoramari bisonewe umusoro ku nyongeragaciro:

- a) imashini zo mu nganda;
- b) ibikoresho fatizo byo mu nganda;
- c) ibikoresho by'ubwubatsi n'ibikoreshwa mu kurangiza neza ibyubatswe bitumijwe n'umushoramari wujuje ibyangombwa bigenwa n'Iteka rya Minisitiri;
- d) imodoka zifite ibyuma bikonjesha, izikoreshwa mu bukerarugendo, izitwara abarwayi, izizimya inkongi y'umuriro n'izitwara imirambo;
- e) imodoka n'ibikoresho byimukanwa by'abashoramari

2° Ku bindi bitavuzwemo :

- a) ikiguzi cy'ubwishingizi n'icy'ubwikorezi bw'ibintu biva mu mahanga bizanwa mu Rwanda ;
- b) ikiguzi cya serivisi zifatwa nk'izagize uruhare mu gutumiza ibintu mu mahanga.

3° Umubare w'amahoro ya gasutamo, umusoro ku byacurujwe, amahoro y'icyambu, cyangwa indi misoro itari umusoro ku nyongeragaciro yakwa ku bintu bitumijwe mu mahanga.

Iyo ibintu byongeye kugarurwa mu Rwanda nyuma yo gusubizwa mu mahanga kugira ngo bisanwe, bigirwe bishya cyangwa binononsorwe kurushaho, kandi imiterere yabyo ikaba itarahindutse, agaciro kabyo ni umubare w'ubwiyongere bw'agaciro k'ibyo bintu katewe n'uko gusanwa, kugirwa bishya cyangwa kunonosorwa.

#### 4.3. Kwemererwa umusoro ku kiranguzo

Iyo ibintu byose cyangwa serivisi bitanzwe n'umusoreshwa mu gihe cy'isoreshwa ry'umusoro ku nyongeragaciro ari ibintu na serivisi bisoreshwa, umusoreshwa yemererwa umusoro ku kiranguzo ku byerekeye ibyaguzwe bisoreshwa cyangwa ibintu bitumizwa mu mahanga bisoreshwa mu gihe cy'isoreshwa kugira ngo agurishe ibintu cyangwa atange serivisi zisoreshwa.

Iyo umusoreshwa yaguze mu gihugu cyangwa yatumije mu mahanga ibintu cyangwa serivisi bisoreshwa bifite aho bihuriye, ku buryo buziguye cyangwa butaziguye, ku ruhande rumwe n'igice cy'ibicuruzwa cyangwa serivisi bisoreshwa no ku rundi ruhande n'igice cy'ibintu cyangwa serivisi bisonewe, igiteranyo cy'umusoro ku kiranguzo wemewe ni igice cy'umusoro utangwa ku bicuruzwa cyangwa serivisi bisoreshwa bijyanye n'ubucuruzi bwe busoreshwa.

Nta musoro ku kiranguzo wemewe iyo ibyaguzwe mu gihugu cyangwa ibyatumijwe mu mahanga bigamije gukoreshwa n'umuntu ku giti cye.

akaba yarakiriye umusoro wakiriwe ahawe n'uwo muntu utaba mu Rwanda.

Gutanga serivisi bifatwa nk'ibyakoze ku itariki izo serivisi zatangiweho n'umuntu uba hanze y'u Rwanda ku gaciro kagenwa hakurikijwe itegeko . Umusoro wakiriwe utangwa ku itariki yo gutanga imenyeshya ry'umusoro ku nyongeragaciro mu gihe cy'isoreshwa izo serivisi zatanzwemo. Umusoro wakiriwe ugomba kugaragara ku mpamyabwishyu yakoreshejwe mu kwishyura uwatanze serivisi zivuye mu mahanga, kandi iyo nyandiko ifatwa nk'inyemezabuguzi y'umusoro ku nyongeragaciro.

Abaguzi ba serivisi zivuye mu mahanga zitaboneka mu Rwanda, bemerewe kuvana umwenda w'umusoro ku kiranguzo mu musoro wakiriwe.

Serivisi zifatwa nk'aho zitaboneka mu Rwanda iyo nta muntu n'umwe utanga serivisi nk'izo cyangwa izisa na zo ku masoko yo mu gihugu.

#### **4. AMABWIRIZA YEREKEYE IBINTU NA SERIVISI BITUMIZWA HANZE Y'IGIHUGU**

##### **4.1. Igihe cyo gutumiza ibintu mu mahanga**

Ibintu biba bitumijwe mu mahanga ku itariki byinjiriyeho ku butaka bw'u Rwanda hakurikijwe ibyo amategeko ya gasutamo ateganywa.

##### **4.2. Agaciro fatizo mu gusoresha ibintu bitumizwa mu mahanga**

Agaciro fatizo mu gusoresha ibintu bitumizwa mu mahanga ni igiteranyo cy'ibi bikurikira :

1° Agaciro k'ibintu ku byerekeye ishyira mu bikorwa ry'imisoro n'amahoro ya gasutamo hakurikijwe amategeko ya gasutamo, uwo musoro waba wakwa cyangwa utakwa kuri ibyo bintu bitumizwa mu mahanga;

b'abanyamahanga n'ab'abanyarwanda batuye mu mahanga n'abakozi babo b'abanyamahanga;

f) ibikoresho byo mu bukerarugendo no mu mahoteli n'iby'ahantu ho kuruhukira biri ku rutonde rugenwa n'Iteka rya Minisitiri;

g) ibikoresho na serivisi bigenewe ahantu hakorerwa ibikorwa by'ubukungu bidasoreshwa;

h) ibikoresho by'ubuvuzi, imiti, ibikoresho byo mu buhinzi, ubworozi, uburobyi n'inyongeramusaruro;

i) ibikoresho byo mu rwego rw'uburezi;

j) indege zihariye zitwara ba mukerarugendo.

Ubusonerwe buvugwa mu gace ka a), h) na i) bugenewe abashoramari bose n'iyo baba badafite icyemezo cy'ishoramari.

16° telefoni zigendanwa na SIM card;

17° Ibikoresho by'ikoranabuhanga, itumanaho n'ikwirakwizwa ry'amakuru

**NB :** Ibintu cyangwa serivisi bigaragara mu itegeko ko bisoreshwa ku ijanisha rya zeru kandi bikaba bigaragara mu rutonde rw'ibisonewe mu itegeko rishyiraho umusoro ku nyongeragaciro bifatwa nk'ibisoreshwa ku ijanisha rya zeru.

#### **3. AMABWIRIZA YEREKEYE IBINTU NA SERIVISI**

##### **3.1. Ibintu na serivisi**

Ibikorwa bikurikira byitwa gutanga ibintu:

1° Igurisha, igurana, cyangwa gutanga uburenganzira bwo gutanga ibintu nka nyir'umutungo;

2° Kugwatiriza ibintu mu rwego rw'amasezerano y'ikodesha-gurisha;

Ikintu cyose gikozwe kitari ugutanga ibintu cyangwa amafaranga kiba ari ugutanga serivisi, habariwemo :

1° Gutanga cyangwa kurekera undi muntu uburenganzira ;

2° Gutanga uburyo bwo korohereza;

3° Kwihanganira ibyabaye;

4° Kwirinda gukora ikintu icyo aricyo cyose;

5° Kugwaturiza ibintu mu rwego rw'amasezerano y'ikodesha-gurisha rigamije ahanini gukodesha.

### 3.2. **Ibintu cyangwa serivisi byunganirana**

Gutanga ibintu cyangwa serivisi zihariye nk'igikorwa cyunganira ikindi cy'ubundi bwoko cy'ibanze bifatwa nk'aho ari igice cy'igikorwa cy'ibanze.

### 3.3. **Igihe cyo kwaka umusoro**

Igihe giteganijwe umusoro wakirwa ku bintu no kuri serivisi ni ikibanziriza ibindi mu bihe bikurikira:

1° Ku itariki inyemezabuguzi itangiweho ;

2° Ku itariki igicuruzwa cyangwa serivisi byishyuriweho harimo n'ubwishyu bw'igice. Cyakora, aka gace ntikareba avansi ihabwa abubaka nyuma bakazayisubiza bayikura mu nyemezabuguzi bakorera umukiriya ;

3° Ku itariki ibintu bivaniwe mu mazu ya nyiri ukubitanga cyangwa biherewe uwo bigenewe ;

4° Ku itariki iyo serivisi yakorewe.

Ku birebana n'amashanyarazi, amazi cyangwa ikindi kintu, ibintu cyangwa umurimo bibarwa hakoreshejwe mubazi, igihe cyo guca

umusoro kiba igihe mubazi cyangwa ubundi buryo bwose bwo kubara bukoreshwa bwerekana umubare ukurikira ibipimo biheruka gukoreshwa.

Igihe cyo kwaka umusoro ku muntu uhagaritse kwiyandisha ku musoro ku nyongeragaciro kiba ako kanya mbere y'uko ukwiyandikisha kuvanwaho.

Ibintu cyangwa serivisi bisanzwe bisoreshwa ariko bikoreshejwe muri gahunda z'umuntu ku giti cye cyangwa byakoreshejwe mu buryo busonewe kwaka umusoro biba ku itariki ibintu cyangwa serivisi byakoreshejweho.

### 3.4. **Agaciro k'ibintu na serivisi**

Agaciro gasoreshwa kuri buri kintu cyangwa serivisi kagenwa ku buryo bukurikira :

1° Uretse ibyo itegeko rishyiraho umusoro ku nyongeragaciro riteganywa ukundi, agaciro gasoreshwa ku kintu cyangwa kuri serivisi ni ikiguzi cyabyo cyarishywe n'abaguzi mu mafaranga ;

2° Agaciro gasoreshwa ku kintu no kuri serivisi ni ako bihabwa iyo bishyizwe ku masoko, hatabariwemo umusoro ku nyongeragaciro, iyo ibintu byaguzwe cyangwa serivisi zakozwe:

a) hadatanzwe ikiguzi mu mafaranga; cyangwa ;

b) hatanzwe ikiguzi igice kimwe mu mafaranga n'ikindi mu bitari amafaranga;

c) hatanzwe ikiguzi kiri muni y'agaciro ibintu cyangwa serivisi bifite ku isoko.

### 3.5. **Kugura serivisi zo mu mahanga**

Iyo umusororeshwa yakiriye serivisi ahawe n'umuntu uri hanze y'u Rwanda, umusororeshwa afatwa nk'uwatanze serivisi zisoreshwa kandi