



## RWANDA REVENUE AUTHORITY

TAXES FOR GROWTH AND DEVELOPMENT

KG 4 Ave B, Kintuhurura, P.O.Box 3987 Kigali, Rwanda

607 RRA/CG/L&amp;BS/19

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Numuyobozi  
par tons les moyens.  
9 29 2019  
Date 29 MARS 2019*

FOR RECEPTION
BY PBA
Date 29.03.2019
Signature
Name.....HABIMANA

Me Védaste HABIMANA

Umuyobozi w'Urugaga rw'Abaresha b'Inkiko  
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Impamvu: Ibaruwa yanyu

Duhereye ku ibaruwa yanyu mwanditse musaba ko abagize urugaga bakwemererwa kwishyura umusoro ku nyungu w'umwaka wa 2018 mu buryo bukomatanyije (Regime Forfaitaire) nk'uko bari basanzwe bawishyura, aho kuwishyura hashingiwe ku kubara inyungu nyakuri (Regime réel) buteganywa n'itegeko n°016/2018 ryo kuwa 13/04/2018 rishyiraho imisoro itaziguye ku musaruro, mukavuga ko impamvu mubisaba ari uko itegeko ryavuzwe haruguru ryasohotse umwaka w'imisoro wa 2018 ugeze hagati kandi ko batabasha gukora ibaruramari ry'umusoro w'umwaka wose kandi hari igithe bakoze batabika inyandiko z'ibyo bakoresheje mu gutunga umwuga wabo kuko batari bazi ko bazazikoresha, mukanasobanura kandi ko abensi muribo ibikorwa bakora bitageze ku gaciro ka miliyoni makumyabiri (20,000,000) ku mwaka.

Nyuma yo gusuzuma no gusesengura ibisobanuro mutanga, dushingiye ku ngingo ya 12 y'itegeko ryavuzwe haruguru, iteganya ko umusoreshwa ukora umwuga wigenga atemerewe kwishyura umusoro ku nyungu mu buryo bukomatanyije ahubwo agomba kuwishyura akoresheje uburyo bwo kubara umusoro hashingiwe ku nyungu nyakuri (Régime réel),

Tumaze kubona ariko ko itegeko ryavuzwe haruguru ryasohotse mu igazeti ya leta mu kwezi kwa 04/2018 umwaka w'ibikorwa ugeze hagati kandi mukaba muvuga ko hari abagize urugaga rwanyu batarageza ku gicuruzo cya miliyoni makumyabiri z'amafaranga y'u Rwanda (20,000,000 Frw), turabamenyesha ko mu kumenyekanisha no kwishyura umusoro ku nyungu w'umwaka wa 2018 muzakurikiza ibi bikurikira:

1. Abagize urugaga bagize igicuruzo kirengeje miliyoni makumyabiri z'amafaranga y'u Rwanda (20,000,000 Frw) bazamenyekanisha kandi bishyure umusoro ku nyungu bifashishije uburyo bwo kubara inyungu nyakuri (real regime).
2. Abazaba baragize igicuruzo kiri munsi ya miliyoni makumyabiri ariko barengeje miliyoni cumi n'ebiyiri (12,000,000 Frw) bazamenyekanisha kandi bishyure umusoro uciriritse ungana na 3%.

3. Abazaba baragize igicuruzo kiri munsi ya miliyoni cumi n'ebyiri z'amafaranga y'u Rwanda bazishyura umusoro ku nyungu bakurikije ibyiciro biteganywa mu kwishyura umusoro ku nyungu ku bucürüzi buto buvugwa mu mbonerahamwe iri mu ngingo ya 12 igika cya 4 cy'itegeko ryavuzwe haruguru.
4. Mu kumenyekanisha umusoro ku nyungu w'umwaka wa 2019, abagize urugaga bose bazishyura umusoro ku nyungu bakurikije uburyo bwo kubara umusoro ku nyungu nyakuri (Real Regime) nk'uko biteganywa n'ingingo ya 12 y'itegeko ryavuzwe haruguru rishyiraho imisoro ku nyungu.

Mugire amahoro y'Imana

BIZIMANA RUGANINTWAM Pascal

Komiseri Mukuru

