



MINISTRY OF PUBLIC SERVICE AND LABOUR

MINISTRY OF TRADE AND INDUSTRY

NATIONAL INSTITUTE OF STATISTICS OF RWANDA

PRIVATE SECTOR FEDERATION

**IGITABO GIKUBIYEMO AMABWIRIZA
AGENGA IBARURA RY'IMIRIMO N'AHU
IKORERWA (ESTABLISHMENT CENSUS) 2011**

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IBARURA RY'IMIRIMO N' AHO IKORERWA (ESTABLISHMENT CENSUS)

I. INTEGO Z'IBARURA RY' IMIRIMO N' AHO IKORERWA

Intego z'ibarura ry' imirimo n'aho ikorerwa ryo mu mwaka wa 2011 ni izi zikurikira:

1. Gutanga imibare yizewe kandi ya vuba yerekeranye n'imirimo yose ibyara inyungu ikorwa n'ibigo byose bikorera mu Rwanda.
2. Gutanga imbonerahamwe zirimo ibiranga ahakorerwa imirimo (ikigo), urugero: aho haherereye, umubare w'abakozi, uburyo handitswemo, ubuzima gatozi, igitsina cya nyiraho/uhayobora, icyiciro gikoreramwo n'ibindi.
3. Kubona amakuru azifashishwa mu gushyira ikigo mu gice gihereyemo hakurikijwe ingano yacyo (igitoya, ikiri hagati, ikinini).
4. Gutanga amakuru afatika azifashishwa mu kugaragaza ikigo gikora mu buryo buzwi (formal) n'igikora mu buryo butazwi (Informal).
5. Gufasha mu gushyiraho uburyo bwo kwandika imirimo y'ubucuruzi, ibyo bikazifashishwa mu gutegura ubundi bushakashatsi ku bijyanye n'ubukungu mu gihe kizaza; no gushyiraho uburyo bworoshye bwo kumenya amakuru yakwifashishwa n'abashaka gushora imari mu Rwanda.

II. IBYITABWAHO MU GIHE CY'IBARURA.

1. Umukarani ni we wenyine ubaza ibibazo biteganyijwe. Agomba rero kwitwara neza imbere yuwo yagendereye. Agomba kumwitondera, ndetse akavangamo no kumusobanurira bimwe na bimwe mu birebana n'akazi yaje gukora.
2. Umukarani iteka agomba kuba afite hafi ye ikarita y'akazi yakwerekana igihe cyose bibaye ngobwa. Umukarani agomba kwiyoroshya; guca bugufi; ni ukuvuga ko ikangata ryose cyangwa iterabwoba by'umukarani bishobora kudindiza akazi k'ibarura.
3. ariko iyo bibaye ngombwa kubahiriza itegeko ryo gusubiza rireba buri muturage, umukarani n'abagenzuzi bashobora kwiyambaza ubutegetsu bakabafasha gukemura ikibazo gishobora kuvuka.
4. ingorane zose umukarani ashobora guhura nazo kandi zidafite igisubizo muri aka gatabo, zizashyikirizwa abashinzwe igenzura maze zandikwe mu " ibyitonderwa" kandi zizagaragazwe muri raporo irangiza ibarura.
5. nk'uko biteganyijwe, umukarani agomba gukora uko ashoboye kugira ngo abonane n'ushinzwe gukosora (field editor) cyangwa umuyobozi we ku rwego rw'akarere igihe cyose amushakiyeye, kugirango amugezeho ibibazo yahuye nabyo kandi amushyikirize amafishe yujijwe kugira ngo agenzurwe.

6. Iyo umukarani atagize umuntu n'umwe asanga mu kigo, akomeza akazi ke mu bindi bigo. Ariko, ningombwa ko akomeza kubaza numero za telephone za nyiri icyigo no gukomeza kugisura igihe cyose azi ko ikigo gikora cyangwa gifunze by'agateganyo. Iyo atabonye nyiri icyo kigo mu minsi yose yagenewe ibarura yuzuzura urupapuro rw'ibarura ahereye kubyo abaturanye n'icyo kigo bakizi neza cyangwa umuyobozi w'umudugudu babashije kumubwira, kugarukira ku kibazo cya 4 ku rutonde rw'ibibazwa, ibyo bikazagaragara muri raporo.
7. Ni umukarani w'ibarura wenyine wuzuzura urutonde rw'ibibazwa, nta muntu wundi wemerewe kubikora.
8. Amabwiriza yose yatanze mu magambo cyangwa se mu nyandiko agomba gukurikizwa uko ateye. Ntawe ugomba gukora uko abyumva. Iyo hajemo gushidikanya, umuyobozi ku rwego rw'akarere agomba kumenyeshwa ibyo byose maze nawe akabigeza ku nzego zo hejuru z'ibarura.
9. Buri kibazo kigomba kwandikirwa igisubizo. Uko byagenda kose, ibisubizo bitemewe ni nk'ibi: "ntabizi, ntibizwi, ntacyo" n'ibindi nkibi, hagomba rero iteka ryose igisubizo kigaragara.
10. Buri mukarani ategetswe kugenzura buri gihe niba ibisubizo yahawe bifite ishingiro cyangwa bishoboka. Iyo bigaragara ko igisubizo abonye ari amafuti, umukarani akomeza kubaza ubarurwa kugeza ubwo abonye igisubizo nyacyo. Ushinzwe gukosora amafishi hamwe n'umuyobozi ku rwego rw'akarere bazajya basuzuma bene ibyo, banabigaragaze muri raporo.
11. Ibarura rigomba gukorwa rikarangira mugihe cyateganyijwe. Ntawe ugomba gupfusha ubusa igihe yahawe.

Nta mukarani wemerewe gusezeranya abo abarura utuntu n'utundi cyangwa kugira icyo abizeza cyangwa se abasaba; ni kimwe no kuvuga amagambo adahwitse kandi ashobora kugira ingaruka zamukurikirana aramutse atabyitondeye.
12. Ubwiza bw'igisubizo buturuka ku buryo ikibazo cyabajijwe. Ntawe ugomba kwirushya Ashaka shaka amagambo akomeye atari ngombwa.
13. Iyo igisubizo cyagaragara ubwacyo, nta wirirwa abaza ikibazo: urugero; ntawe ubaza igitsina cy'umuntu areba.

III. IBISOBANURO BY'AMAGAMBO Y'INGENZI

1. Ahakorerwa imirimo (Ikigo)

Ni ahantu hadahindagurika hakorerwa umurimo umwe cyangwa imirimo myinshi, kandi hakaba hayobowe n'umuntu umwe. Nyiri aho hantu ashobora kuba umuntu umwe cyangwa abantu benshi bafatanije, cyangwa Leta

Urugero : Uruganda, Iduka, hoteli, resitora, akabari, urusengero, ishuri, ikibanza gicururizwamo mu isoko.

Hakurikijwe ibyo, iby'ingenzi biranga ikigo ni ibi bikurikira:

- a) Aho gikorera hadahindagurika
- b) Kuba hakorerwa umurimo ubyara inyungu
- c) Kuba gifite umuntu ukiyobora ku rwego kiriho.
- d) Nyiracyo(umuntu cyangwa Leta)

Iyo ikigo:

1. Gikorera ahantu hatandukanye imirimo isa cyangwa itandukanye ariko gifite intego imwe, hakaba nta mibare yihariye ya buri hantu, icyo gihe hose habarwa nk'ikigo kimwe igihe cyose nyiracyo ari umwe.

2. Gikora imirimo myinshi, kiyikorera ahantu hamwe cyangwa henshi hatandukanye, buri murimo wose ufatwa nk'ikigo cyihariye mu gihe buri wose ufite imibare n'imicungire byihariye.

3. Mu gihe bidashoboka gutandukanya amakuru/imibare y'imirimo itandukanye ikorerwa ahantu hamwe, iyo mirimo ifatwa nk'ikigo kimwe, hanyuma umurimo ukorwa igihe kirekire ukaba ariwo ufatwa nk'umurimo w'ingenzi w'ikigo. Iyo igihe gikorerwamo imirimo ibiri cyangwa myinshi kingana, umurimo w'ingenzi w'ikigo ni uwinjiza amafaranga menshi kurusha indi.

4. Mu gihe hari abantu benshi bakorerwa imirimo yabo ahantu hamwe, ariko buri wese yikorera, buri wese afatwa nk'ikigo cyihariye, n'ubwo baba bakora umurimo umwe.

5. Aba bakurikira ntabwo babarwa nk'ikigo:

- Abacururiza mu mihanda
- Amatagisi
- Ahakorerwa ubwubatsi bw'amazu n'imihanda
- Inyubako zikorerwamo imirimo y'igihe gito

2. Aho ibikorwa by'ikigo bikorerwa

Intego y'iki kibazo ni ugutandukanya ibigo bikorera mu masoko azwi n'ibigo bikorera ahandi hantu hatari mu masoko. Muri rusange isoko ni ahantu haba hazengurutse n'urukuta hafite umuryango umwe cyangwa myinshi, hakaba hakorerwamo n'ibigo bitandukanye. Urugero: Isoko rya KIMIRONKO

3. Imikorere (ubuzima bw'ikigo)

a) Ikigo gikora

Ikigo gikora kirangwa n'uko gifite nibura umuntu umwe uhakorera umurimo umwe cyangwa myinshi utanga inyungu.

b) Ikigo gifunze by'agateganyo

Ni ikigo gikora imirimo ibyara inyungu kandi cyujuje ibisabwa byose kugira ngo iyo mirimo ikorwe, ndetse cyikaba gifite n'abakozi, ariko nyamara cyikaba cyidakora mu gihe cy'ibarura kubera impamvu zitandukanye (Gusana, decoration, urugendo rwa nyiracyo...).

c) Ikigo gifunze burundu

Ni ikigo cyahagaritse imirimo yacyo kubera impamvu zitandukanye (Guhomba, kureka uwo murimo ku bushake...), kandi kikaba nta mukozi n'umwe gifite uhakorera.

4. icyiciro cy'imikorere

a) Umurimo ubeshaho urugo

Ni umurimo ukorwa n'abagize urugo ubwabo kubera inyungu zabo bwite. Ikigo gikorwamo umurimo ubeshaho urugo ntabwo gikoresha umukozi ukorera umushahara mu buryo buhoraho, ahubwo abagikoramo aba ari nyiracyo cyangwa abakozi bo mu muryango we bakoramo badahembwa. Ikindi kiranga umurimo ubeshaho urugo ni uko haba hari ihuriro ry'uwo murimo n'imibereho ya buri muni y'urugo. Urugero: Iyo mu rugo hakenewe isabune, isukari ... , abo mu rugo baraza bakabifata mu iduka batishyuye.

b) icyigo cy'abikorera (Private)

Ni ikigo cy'umuntu umwe cyangwa itsinda ry'abantu. Kigomba kuba gifite nibura umukozi umwe ugikoramo, akorera umushahara mu buryo buhoraho. icyakora iyo nyiri ikigo ari we ubwe ukiyoborera kandi ibikorwa byacyo bikaba ntaho bihurira n'imibereho ya buri muni y'urugo rwe cyangwa abarugize, icyo kigo kibarwa n'ikigenga n'ubwo nta mukozi ukorera umushahara mu buryo buhoraho kiba gifite. Buri kigo cyose cyashinzwe ku bufatanye bw'abantu benshi kibarwa mu bigo byigenga.

c) Ikigo cya Leta

Ni ikigo gifite igishoro cyose gikomoka muri Leta

d) Ihuriro rya Leta n'abikorera

Ni ikigo gifite igishoro kigizwe n'imigabane ikomoka muri Leta n'iy'ikindi cyangwa ibindi bigo byigenga, byaba ibyo mu Rwanda cyangwa ibyo mu mahanga.

e) Amakoperative

Ni ikigo cy'itsinda ry'abantu baba barishyize hamwe hakurikijwe amategeko n'amabwiriza agenga amakoperative mu Rwanda.

f) Ikigo cy'amashuri cyigenga

Ni ikigo kigisha cyangwa gitanga amahugurwa cy'umuntu cyangwa itsinda ry'abantu hatitawe ku bwene gihugu bwabo. Urugero rw'ibyo bigo ni ibigo by'amashuri yisumbuye na za Kaminuza byigenga bikorera mu Rwanda. Ibyo bigo bishobora kuba biharanira inyungu cyangwa bidaharanira inyungu.

g) Ivuriro ryigenga

Ni ikigo kitari icya Leta gitanga serivisi zerekeranye n'ubuzima. icyo kigo kiba ari icy'umuntu, itsinda ry'abantu hatitawe ku bwenegihugu bwabo, cyangwa kikaba ari icy'umuryango udaharanira inyungu. Urugero rw'ivuriro ryigenga ni za cliniques zigenga, ibigo nderabuzima byigenga, n'ibitaro byigenga. Ibyo bigo bishobora kuba biharanira inyungu cyangwa bidaharanira inyungu.

h) Umuryango nyarwanda udaharanira inyungu

Ni ikigo kidashaka inyungu mu mirimo gikora. Urugero rw'ibyo bigo ni nk'imitwe ya politike, amashyirahamwe yo kwidagadura, amahuriro y'abakozi.

i) Umuryango udaharanira inyungu mpuzamahanga

Ni ibigo bikora imirimo yerekeranye n'ububanyi n'amahanga bihagarariye ibindi bihugu mu Rwanda. (urugero: ambassades). Muri iki cyiciro kandi harimo n'imiryango mpuzamahanga ku rwego rw'akarere cyangwa ku rwego mpuzamahanga. Urugero: UNDP, UNCEF...)

5. Ubwenegihugu bwa ba Nyir'igikorwa.

Iki kibazo kigamije kureba ubwenegihugu bw'abakorera imirimo yabo mu Rwanda.

Kureba niba amafaranga yose yashowe mu bikorwa ari ay'abanyarwanda, cyangwa abanyarwanda bafatanije n'abashoramari bakomoka mu bindi bihugu, cyangwa niba igishoro cyose ari icy'abashoramari b'abanyamahanga.

Kuvuga ko umuntu cyangwa abantu ari ba nyir'igikorwa bijyanye n'amafaranga bagishoyemo. Amafaranga tuvuga hano n'amafaranga ashorwa mu gikorwa cy'ubucuruzi gusa (ibikoresho bifashisha mu gikorwa n'igishoro gikoreshwa ubu); hatarimo amazu bakoreramo kuko bishoboka ko baba banayakodesha.

6 . Umurimo w'ingenzi ikigo gikora.

Umurimo uvugwa aha ni umurimo ukorwa n'ikigo mu gihe cy'ibarura, waba werekeranye n'ubucuruzi bw'ibintu cyangwa se gutanga serivisi, hatitawe ku kicio cy'ikigo cyangwa ba nyiracyo.

Umurimo w'ingenzi ukorwa n'ikigo ugomba kwandikwa mu buryo bugaragaza neza uwo murimo uwo ari wo nkuko bigaragara mu rugero tuza gutanga hasi. Ntabwo ari ngombwa ko izina ry'ikigo risa n'umurimo w'ingenzi icyo kigo gikora. Iki kibazo, kimwe n'ibindi bibazo kigomba gusubizwa na nyir'igikorwa cyangwa undi muntu ubisobanukiwe. Mu gihe ikigo gikora imirimo myinshi itandukanye, umurimo ukorwa igihe kirekire niwo uzafatwa nk'umurimo w'ingenzi w'icyo kigo. Mu gihe imirimo ibiri cyangwa myinshi ikorwa mu gihe kingana, uwingenzi ni uwinjiza amafaranga menshi kurusha indi.

Ni ngombwa kwandika umurimo w'ingenzi ku buryo busobanura neza uwo murimo uwo ari wo, hakurikirwe urutonde mpuzamahanga rw'ahakorera imirimo (ISIC). Ikirango cy'umurimo ntabwo cyuzuzwa n'umukarani w'ibarura, kizuzuzwa n'ikigo cy'ibarurishamibare.

Urugero: Ubudandazi bw'imyenda, Kuranguza ibikoresho by'ubwubatsi, Gukora blocks sima, Ubudozi bw'imyenda y'abagabo, Gutiza amakasete video, Kwensitala ibikoresho bijyanye n'isuku (lavabo, douche, toilette...), consultant w'umu ingénieur mu bwubatsi, Uburezi mu mashuri abanza, consultance mu by'amategeko....)

7. Uburyo bw'amategeko

Hakurikijwe itegeko, ibigo bishobora kuba mu matsinda akurikira:

1. **Umutungo w'umuntu umwe:** Ni ikigo cyigenga cy'umuntu umwe gusa.

2. **Isosiyete ifite uburyozwe buhiniye ku migabane:** Ni isosiyete yemera ko uburyozwe bw'abayifitemo imigabane, bungana n'amafaranga bemeye kwishyurira imigabane yabo yaba yarishyuwe cyangwa atarishyurwa.

3. **Isosiyetre ifite uburyozwe buhiniye ku ngwate:** Ni isosiyete yemera ko uburyozwe bw'abayigize bungana n'amafaranga biyemeje kwishyura (ingwate) haramutse habaye iseswa.

4. **Isosiyete ishingiyeye ku buryozwe bw'imigabane ya ba nyirayo no ku ngwate:** Ni isosiyete yashyizweho hifashishijwe ihame ry'uko uburyozwe bugarukira:

- Ku mafaranga yatanzwe naba nyir'imigabane cyangwa ayo biyemeje niba atarishyurwa kuri iyo migabane yabo mu gihe ahari.

-Ku ngwate yatanzwe n'abayigize ingana n'amafaranga biyemeje gushyira hamwe kugira ngo azabe ingoboka mu gihe habaye iseswa.

5. **Isosiyete ifite uburyozwe busesuye:** Ni isosiyete yashingiye ku ihame ry'uko uburyozwe bw'abanyamigabane bayo butagira imipaka.

6. **Ubundi buryo:** Iki cyiciro kirimo imiryango nyarwanda idaharanira inyungu, ibigo bya leta, ibigo byashinzwe ku bufatanye bw'abantu benshi ariko badafite amasezerano yanditse agaragaza aho uburyozwe bwa buri muntu bugarukira.

8. Kwiyandikisha.

Ikigo gishobora kwiyandikisha hamwe cyangwa henshi muri aha hakurikira:

1. **Isanduku y'Ubwiteganyirize bw'Abakozi y'u Rwanda:** Mu gihe cy'iminsi irindwi nyuma y'uko ikigo kigize umukozi cyangwa abakozi gihaye akazi, umukoresha wabo asabwa kubandikisha mu isanduku y'ubwiteganyirize bw'abakozi y'u Rwanda. Mu gihe ikigo gifite amashami menshi, buri shami rifite imicungire yihariye, buri shami ryose ryandikwa mu isanduku y'ubwiteganyirize y'abakozi y'u Rwanda.

2. Ikigo cy'Igihugu cy'Imisoro n' amahoro: Ikigo cy'Igihugu Gishinzwe Imisoro n'Amahoro cyashizweho n'itegeko N° 15/97 ryo kuwa 8 Ugushyingo 1997 nk'ikigo gishinzwe gusesengura, gukusanya no kubara imisoro n'ibindi bijyanye nayo byinjira mu gihugu.

Hakurikijwe itegeko No 25/2005 ryo kuwa 04 Ukuboza 2005 Umuntu wese utangiye igikorwa cy'ubucuruzi cyangwa ibikorwa bishobora gusoreshwa agomba kwiwandikisha mu Buyobozi bw'Imisoro mu gihe kitarenze iminsi irindwi (7) kuva atangiye igikorwa cyo gucuruza cyangwa atangiye isosiyete.

3. Ikigo cy'Igihugu Gishinzwe Iterambere: Ikigo cy'Igihugu Gishinzwe Iterambere ni ikigo gifite mu nshingano zacyo gufasha abashoramari gukora ishoramari ryabo mu Rwanda. Umuntu wese ushaka gutangira imirimo y'ubucuruzi ahamagarirwa kwiwandikisha mu kigo cy'Igihugu cy'Iterambere. Kubera ko mbere yuko ikigo cy'Igihugu cy'iterambere gishyirwaho hari ibindi bigo byatangaga uruhusa rwo gucuruza (registre de commerce), ababuhawe n'ibyo bigo byasimbuwe na RDB nabo bazabarwa nk'abanditse muri RDB.

4. Ikigo cy'Igihugu cy'Amakoperative: Ikigo cy'Igihugu cy'Amakoperative cyandika amakoperative akorera mu Rwanda.

5. Akarere: Hakurikijwe ubunini bw'ikigo, ibigo bimwe bishobora kuba byanditswe ku rwego rw'akarere, aho kuba byanditswe mu Kigo cy'Igihugu cy'Iterambere.

6. Umurenge: Ikigo gikora ubucuruzi buto gishobora kuba cyanditswe ku rwego rw'umurenge

7. Urugaga rw'abikorera: Urugaga rw'abikorera ruhamagarira ba Rwiyezamirimo kwiwandikisha kugira ngo bahinduke abanyamuryango. Kwiwandikisha ni ubushake kandi bishobora gukorera mu karere rwiyezamurimo akoreramo.

8. Ibindi bigo bya Leta: Ibigo bimwe na bimwe nk'imiryango idaharanira inyungu, bishobora kwandikwa mu bindi bigo bya Leta bitandukanye n'ibyavuzwe haruguru. Ni ngombwa ko umukarani w'ibarura yandika icyo kigo cyindi niba kitari mu byavuzwe haruguru.

9. Ubwoko bw'imisoro

1. Umusoro ku nyongera gaciro (TVA/VAT): Umuntu wese wakoze ibikorwa bisoreshwa birenze amafaranga y'u Rwanda angana 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, agomba kwiwandikisha ku Musoro ku Nyongeragaciro mu buyobozi bw'imisoro mu gihe kitarenze iminsi irindwi (7) y'irangira ry'umwaka cyangwa ry'igihembwe byavuzwe haruguru.

Umuntu wese udasabwa kwiwandikisha ku Musoro ku Nyongeragaciro, hakurikijwe ibivugwa haruguru, ashobora kuwiyandikishaho ku bushake bwe.

2. Umusoro ku bihembo (TPR)/ PAY AS YOU EARN (PAYE):

Ibihembo bigizwe n'ibyo umukoresha yishyura umukozi we yaba mu mafaranga cyangwa mu bintu. Umusoro ku bihembo wishyurwa n'umuntu cyangwa ikigo runaka cyishyura umukozi mu mafaranga cyangwa mu bintu, hamwe n'ibindi bigo byishyura amafaranga y'ubwiteganyirize bw'izabukuru uvanyemo Isanduku y'Ubwiteganyirize bw'Abakozi y'u Rwanda.

3. Umusoro ku nyungu:

Mu nyugu harimo inyungu zivuye mu bucuruzi, mu ishoramari ryakozwe n'abantu ku giti cyabo cyangwa ibigo. Inyungu mu bucuruzi n'inyungu ikomoka ku mirimo yose y'ubucuruzi hatabariwemo ibiba byashowe byose muri ubwo bucuruzi. Na none mu nyungu z'ubucuruzi harimo ibikomoka mu mitungo yagurishijwe. Izo nyungu zose ziba zigomba gutangwaho umusoro.

10. Ibaruramari rihoraho mu bitabo byabugenewe

Hakurikijwe itegeko No N° 16/2005 ryo kuwa 18/8/2005, Abantu basabwa kuzuzwa ibitabo n'inyandiko by'ibaruramari ni aba bakurikira :

1° amasosiyete yose, akorera mu Rwanda, yashyizweho hakurikijwe amategeko y'igihugu cyangwa amategeko y'amahanga;

2° Abantu bose bakora ibikorwa by'ubucuruzi, imyuga, uretse iyo ibyacurujwe byabo bitarenza agaciro k'amafaranga y'u Rwanda miliyoni imwe n'ibihumbi magana abiri (1.200.000) mu mwaka.

Nubwo mu kibazo handitse ko ari ibaruramari rihoraho mu bitabo byabugenewe, abakora iryo baruramari bakoresheje za mudasobwa nabo babarwa nk'abarikora mu bitabo byabugenewe. Ibaruramari ry'ibikorwa rihoraho rigomba kuba rikorwa mu buryo buhoraho ku buryo mu mpera z'umwaka hashobora kumenyekana inyungu, igihombo, imisoro igomba kwishyurwa n'ibindi.

Ibitabo by'ibaruramari ni ibi bikurikira:

1° Igitabo kigaragaza ibyinjiye n'ibisohoka buri muni.

2° Igitabo cy'umutungo n'imyenda y'isosiyete/ Ikigo (bilan/ balance sheet)

3° Iyo ibikorwa by'isosiyete/ Ikigo bireba ubucuruzi bw'ibintu (goods):

- a) Igitabo cy'ibyaguzwe n'ibyacurujwe mu gihe runaka;
- b) Igitabo cy'ibicuruzwa biri mu bubiko n'imihindagurikire yabyo mu gihe runaka;

4° Iyo isosiyete/Ikigo icuruza serivisi, igitabo kigaragaza serivisi zatanzwe mu gihe runaka.

11. Igishoro gikoreshwa ubu (Capital employed)

Igishoro gikoreshwa ubu ni agaciro k'umutungo ufatika ukuyemo imyenda yose. Mu yandi magambo igishoro gikoreshwa ubu ni agaciro k'umutungo wagize uruhare mu kubyara inyungu. Mu gihe icyigo gifite ibitabo by'ibaruramari, agaciro k'igishoro gikoreshwa ubu kagaragazwa mu ntangiriro z'umwaka muri ibyo bitabo. Mu gihe ikigo kidafite ibitabo by'ibaruramari, ingano y'igishoro gikoreshwa ubu izabarwa hakurikije ikigereranyo cy'ibiciro bizaba biri ku isoko mu gihe cy'ibabarura. Igishoro gikoreshwa ubu gishobora kuba kigizwe n'abikoresho biramba bikoreshwa, agaciro k'ibicuruzwa hamwe n'ibicuruzwa bikiri mu bubiko (ububiko bw'ibikoresho by'ibanze, ubw'ibigikorwa, n'ubw'ibyarangiye gukorwa), imyenda ikigo kibereyemo n'abandi n'amafaranga abarika ikigo gifite, ukuyemo imyenda ikigo kibereyemo abandi (Imyenda y'igihe kigufi cyangwa iy'igihe kirekirere). Iyo inzu ikorerwamo ari inkodeshanyo, ntabwo ibarwa mu gishoro gikoreshwa ubu.

12. Umubare w'abakozi hakurikijwe amashuri, igitsina, ubwenegihugu, n'ubwoko bw'amasezerano y'akazi.

Amashuri yizwe

- Utarize: ni umuntu utarigeze agera mu ishuli na gato cyangwa akaba atararangije amashuri abanza.

-Amashuri abanza: Uwarangije amashuri abanza n'uwatsinze umwaka wa 6 (7, 8) w'amashuri abanza cyangwa utararangije amashuri yisumbuye akimara kugera muri icyo cyiciro.

-Amashuri yisumbuye: Uwarangije amashuri yisumbuye n'ufite impamyabushobozi cy'icyo cyiciro. Niba uwo muntu yarize ayisumbuye ariko ntayarangize, muri icyo gihe azafatwa nk'uwize amashuri abanza gusa.

-Kaminuza: Uwarangije Kaminuza n'ufite impamyabushobozi y'icyo cyiciro, cyangwa andi mashuri ari mu rwego rwa kaminuza. Izindi mpamyabushobozi z'ikirenga nka(diploma, master na doctorat) bibarwa muri iki cyiciro.

Ubwoko bw'amasezerano y'akazi

- Umukozi uhoraho: ni umukozi uba warahawe akazi mu buryo bw'amasezerano afite igihe kitazwi ariko kirengeje amezi atandatu yikurikiranyije;

- Ukora mu buryo bw'agateganyo: ni umukozi uba warahawe akazi mu buryo bw'amazerano afite igihe gito ku buryo kitarengeje amezi atandatu.

13. icyiciro cy'ikigo

a. icyicaro gikuru

Iyo ikigo gifite amashami menshi ari mu bice bitandukanye by'igihugu, ikicaro gikuru kirangwa n'uko abayobozi bakuru b'ikigo ariho bakorera. Uretse imirimo y'ubuyobozi, ku cyicaro gikuru hashobora gukorerwa indi mirimo ibyara inyungu ijyanye n'iby'ubucuruzi cyangwa iyamamaza idakorerwa mu mashami. icyicaro gikuru cy'ikigo akenshi kiba kitari ahantu hamwe n'amashami yacyo. Ariko hari igihe bishoboka ko icyicaro gikuru cyaba gikorera ahantu hamwe n'aho rimwe mu mashami yacyo akorera. Iyo bimeze bityo ibyo bigo byombi bifatwa nk'ibitandukanye, mu gihe bizaba bifite ibitabo by'ibaruramari bitandukanye kandi n'aho bikorera hakaba hashobora gutandukanywa.

b. Ikigo kitagira ibindi gishamikiyeho

Iki ni ikigo cyigenga kitagira ikindi gishamikiyeho haba mu Rwanda cyangwa mu mahanga.

c. Ishami ry'ikigo gikorera mu gihugu

Ni ikigo gishamikiye ku kindi kinini kandi gisanzwe gikorera mu Rwanda.

d. Ishami ry'ikigo gikorera mu mahanga

Ni ikigo gishamikiye ku kindi kinini ariko gikorera mu mahanga

IV. Amabwiriza ajyanye n'ibarura

a. Uko ibarura rizakorwa

Kugira ngo hatabaho gusimbuka cyangwa hatagira ahabarurwa kabiri, umukarani w'ibarura agomba gukoresha uburyo bwateganijwe mu gihe abarura ibigo byose bibarizwa mu mudugudu. Ni ngombwa ko umukarani w'ibarura abanza kugera ahantu hose mu mudugudu mbere y'uko yuzuza urutonde rw'ibibazwa. Uburyo bugomba gukoreshwa ni ubu bukurikira:

1-Umukarani w'ibarura akimara kugera mu mudugudu bwa mbere, agomba kubanza gushakisha imbago z'umudugudu noneho akanakora igishushanyo cyerekana izo mbago, akanareba niba inkombe zombi z'imbago ziri muri uwo mudugudu cyangwa niba harimo inkombe imwe gusa.

2-Ukimara gushyira imbago ku gishushanyo no kwerekana niba imbago igizwe n'inkombe imwe cyangwa zombi, hagarara kuri imwe muri izo mbago ku buryo umudugudu wose uba uherereye iburyo bw'iyi mbago (reba ku gishushanyo kiri hasi). Tangira ubare ibigo biri iburyo bw'urwo rubibi ubihe numero maze ubishyire kuri icyo gishushanyo cyawe. Inomero ishyizwe ku gishushanyo igomba kwandikwa ku muryango w'icyo kigo no ku ifishi yabugenewe. Niba inkombe zombi ziri mu mudugudu genda ubare ibindi bigo biri ku yindi nkombe, unanuzuze ifishi yabugenewe yandikwaho numero, amazina y'ibigo na numero ya telephone y'umuyobozi w'ikigo.

3-Icyiciro gikurikiraho ni ugushaka umuhanda uboneka mu mudugudu uherereye ku rubibi uzaba wagezeho noneho ubare ibigo biherereye kuruhande rw'iburyo bw'urwo rubibi ukurikizeho ibigo biri ku nkombe y'ibumoso (Reba ku gishushanyo S1),.

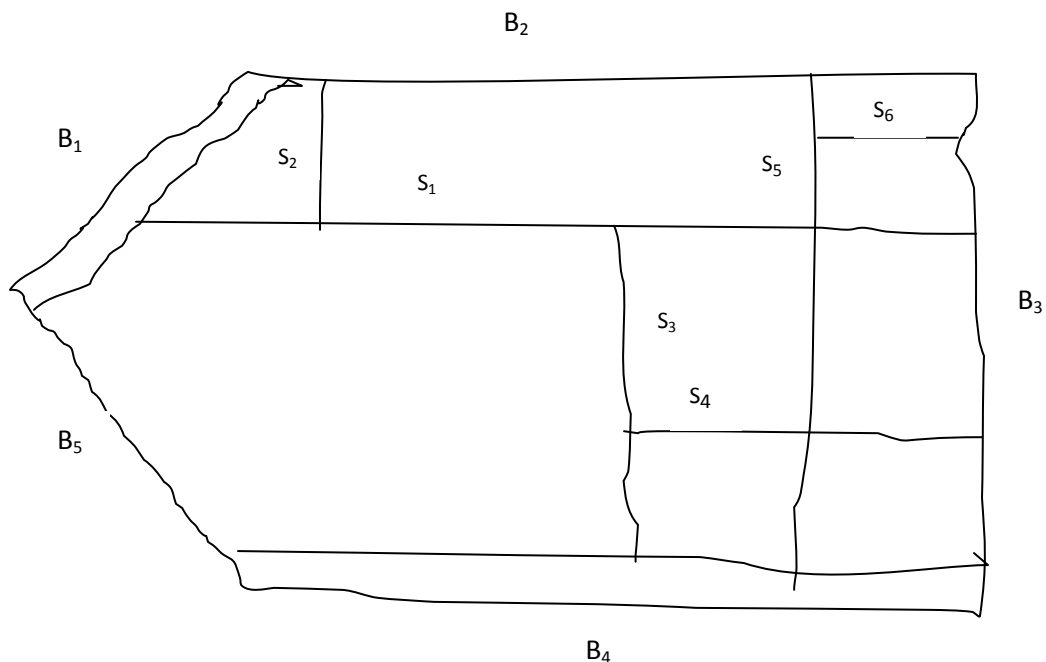
4-Ukirangiza kubara, gukora lisiti no gushyira ku gishushanyo ibigo biri ku muhanda S1, winjire mu ishami ribanza mu kaboko kwawe, (S2) noneho ubare ibigo bihari nkuko wabigenjeje muri S1, ukomeze ubikore utyo mu yandi mashami n'imihanda.

5-Nurangiza imihanda yose n'amashami ashamikiye ku rubibi B1, jya ku rubibi B2 noneho utangire ubare ibigo biri mu rubibi n'imihanda n'amashami bihari. Hagati aho ugomba kureba neza niba nta bigo byigeze bibarurwa mbere nk'ibishamikiye kuri S1 (urugero S2).

6-Kora nk'uko wakoze mbere no ku zindi mbibi zisigaye.

7-Haramutse hari ahantu hari isoko, cyangwa inzu imwe ikorerwamo n'abigo byinshi, singombwa gushyira ibigo ku gishushanyo, cyangwa kubishyira kuri lisiti byose. Andika gusa intervale y'aho iyo mibare ibarizwa. Kugirango bisobanuke neza, niba numero ya nyuma yahawe ikigo gikurikiranye n'isoko ari 8 , wakwinjira mu isoko ugasanga harimo ibigo 5, ni ukuvuga ko ibigo biri mu isoko bifite numero yo kuva ku 9 kugeza kuri 13 (9-13) .

Imbonerahamwe yerekana isurwa ry'umudugudu



Iyo urangije kuzenguruka umudugudu wose, wuzaza ifishi yabugenewe, usubira inyuma aho watangiriye ugatangira kuzaza ifishi y'ibibazo uhereye ku kigo gifite nimeru ya mbere.

b. Kuzaza urutonde rw'ibibazwa

Aya mabwiriza agomba gukurikizwa n'umukarani w'ibarura kugira ngo yuzuze neza urutonde rw'ibibazwa. Aya mabwiriza agomba gusomwa hifashishijwe ibisobanuro biri mu gice cya II.

Ikibazo cya 1: Umukarani atangira ibaza yuzuzaho aho ikigo kibarizwa (address) ibirango by'uturere, imirenge, utugari n'imudugudu bishyirwa mu tuzu twabigenewe ku rupapuro. Ku kibazo cya 1.6: imbere y'utuzu nta kintu kizandikwamo. Niba ikigo gifite izina ry'ubucuruzi kizashyirwa mu kibazo 1.7. Urugero: La galette Shop. Niba kidafite izina ry'ubucuruzi, shyiraho izina rya nyiracyo riherekejwe n'ikiranga umurimo akoreramo (Urugero: Iduka rya BYIRINGIRO James), noneho wuzuzemo telefoni z'ikigo cyangwa niba nta telephone ikigo kigira ntacyo wuzuzamo (item 1.8).

Ikibazo cya 2: Ibibazo kuva kuri 2.1 kugeza kuri 2.3 byerekeye umuyobozi w'ikigo, cyangwa ushinze gukurikirana ibikorwa by'ikigo umunsi ku munsi.

Ibibazo kuva ku cya 3 kugeza ku cya 4: Ibi bibazo byombi umukarani w'ibarura ahita abisubiza atiriwe abaza umuyobozi w'ikigo.

Ikibazo cya 5: Kuri iki kibazo si ngombwa gusoma urutonde rwose, mu gihe aho ikigo gihereye higaragaza. Ni ngombwa gusobanura ubazwa itandukaniro riri hagati y'umurimo ubeshaho urugo n'ikigo cy'abikorera mu gihe ajijanyije guhitamo muri byombi. Tuributsa ko

umurimo ubeshaho urugo urangwa no gukorwamo n’abo mu muryango bakora badahembwa kandi hakaba hari ihuriro rikomeye hagati y’uwo murimo n’imibereho ya buri muni y’urugo.

Ni ukwitondera ikibazo cya 5 kuko bisaba gusimbuka, niba usanze ikigo kiri mu cyiciro cya 9 (International organization) umukarani ahita asimbuka akajya ku kibazo cya 7 (Umwaka ibikorwa byatangiriyemo), agakomeza ku cya 8 (Umurimo w’ingenzi) akongera akajya ku kibazo cya 14 (employment).

Ikibazo cya 6: Umukarani w’ibarura abaza ubwenegihugu bwa ba nyiri igikorwa, agashyira akaziga ku gisubizo gikwiye, akanandika umubare ujyanye n’igisubizo mu tuzu twabugenewe. Ni nako bikorwa ku kibazo byose.

Ikibazo cya 7: umwaka ikigo cyatangiyeye gukoreraho ugomba kwandikwa mu kazu, urugero.

1	9	5	4
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Niba umwaka utazwi uzuzamo: 9999

Ikibazo cya 8: Umukarani w’ibarura asabwa kwandika ibijyanye n’umurimo w’ingenzi ukorerwa mu kigo hakurikijwe amabwiriza yatanzwe mbere mu gice cya III (**IBISOBARURO BY’AMAGAMBO Y’INGENZI**).

Icyitonderwa: Ikirango cy’umurimo ntabwo kizuzuzwa n’umukarani wibarura. Ahubwo umukarani w’ibarura asabwa gusobanura neza umurimo. Ikirango cy’umurimo hazuzuzwa n’ikigo cy’ibarurishamibare.

Ikibazo cya 9.1: Umukarani w’ibarura agomba kugendera kubijyanye n’amategeko ari mu gika cya II (Important Concepts and Definitions) abifashijwemo n’umuyobozi w’ikigo agamba kuzengurutse akaziga ku mubare werekana imiterere y’ikigo mu bijyanye n’amategeko akanabyandika mu kazu kabugenewe. Twibukiranye ko ubundi buryo burebana n’imiryango idaharanira inyungu, ibigo bya Leta, amakoperative, n’abafatanije ikigo badafitanye amasezerano yanditse. Niba igisubizo ari “Uburyozwe buhinnye”, umuntu abaza niba buhinnye ku migabane cyangwa ku ngwate, cyangwa byombi.

Ikibazo cya 9.2: Iki kibazo kibazwa gusa iyo imiterere y’ikigo ari “1” (umutungo w’umuntu umwe). Iyo igisubizo kuri iki kibazo ari “Yego” usimbuka ikibazo cya 9.3 ukajya ku kibazo cya 10. Iyo igisubizo ari “oya” ujya ku kibazo gikurikiraho (9.3).

Ikibazo cya 9.3: Iki kibazo kibazwa gusa iyo igisubizo ku kibazo cya 9.2 ari “Oya”

Ikibazo cya 10: Umukarani w’ibarura agomba gukurikiza ibisobanuro bijyanye n’iyandikwa ry’ibigo nkuko bigaragara mu gice cya III (**IBISOBARURO BY’AMAGAMBO Y’INGENZI**) afashijwe n’umuyobozi w’ikigo; agomba gusubiza buri kibazo mu kibazo umunani byatanzwe ashira uruziga ku mubare ujyanye n’igisubizo yahisemo: 1 ni YEGO noneho 2 ikaba OYA; ikirango cyahiswemo cyandikwa mu kazu kabigenewe. Mu gihe habayeho gushidikanya mu kumenya

niba ikigo cyanditswe ku rwego runaka, umukarni wibarura abaza ibibazo byafasha umuyobozi w'ikigo kumenya niba yanditswe muri icyo kigo.

Urugero: -Muri RRA: Kumubaza niba afite Tini number ku bikorwa by'icyo kigo

- Muri RDB : Ku mubaza niba afite uruhusa rwo gukuruza (Registre de commerce/Traiding license)

- Mu karere/mu murenge: Niba yishyura ipantante / umusoro w'akarere/umurenge

Ikibazo cya 11: Iki kibazo kibazwa gusa iyo ikigo cyanditse mu kigo cy'igihugu cy'amahoro (RRA). Ifashisha igice cya III (**IBISOBARURO BY'AMAGAMBO Y'INGENZI**) kugirango umenye ibijyanye na buri bwoko bw'umusoro. Umukarani w'ibarura agomba kuba yumva neza ibisobanuro bya buri bwoko bw'umusoro bwashyizwe ku rutonde rugomba gutorwamo igisubizo noneho agashyira uruziga ku kirango kijyanye n'igisubizo yatoranyije, noneho icyo kirango kigashyirwa mu kazu kabigenewe.

Ibigo byose byiyandikishije mu kigo cy'imisoro n'amahoho, bikaba bigomba gutanga umusoro ku nyungu, ariko hakaba bisora 0 Frw kubera impamvu zitandukanye bizafatwa nk'ibyishura uwo musoro.

Ikibazo cya 12: Umukarani w'ibarura agomba kwifashisha igice cya III (**IBISOBARURO BY'AMAGAMBO Y'INGENZI**) kugira ngo amenye ibijyanye n'ibaruramari rihoraho. Ca akaziga ku kirango kijyanye n'igisubizo cyahiswemo noneho ucyandike mu kazu kabigenewe.

Ikibazo cya 13: Agendewe ku bisobanuro byatanze ku gishoro gikoreshwa mu gika cya III (Important Concepts and Definitions), umukarani w'ibarura agomba kwandika icyo gishoro mu mafaranga y'amanyarwanda. Yandika agaciro k'igishoro gikoreshwa agakurikizaho RWF. Aho bishoboka ikicarwo gikuru cy'ikigo gishobora kugabanya IGISHORO GIKORESHWA UBU mu mashami yacyo kugira ngo hamenyekane igishoro gikoreshwa ubu cya buri shami.

Ikibazo cya 14: Iyi ni imbonerahamwe y'imirimu igamije kumenya umubare w'abakora, ubwengehugu bwabo (umunyarwanda cyangwa umunyamahanga), ubwoko bw'akazi (akazi gahoraho cyanga k'igihe gito), igitsina n'imyigire. Aha, hagomba kumvikana ko abakora bagizwe n'abakorera igihembo, abikorera n'abakoresha, hiyongereyeho abakozi bo mu ngo badahembwa. N'ubwo nta masezerano aba hagati y' IKIGO n'uwikorera ku giti cye, umukarani w'ibarura agomba kumenya imiterere y'akazi kabo agendeye ku gihe akazi afitemo kazamara: niba ari hejuru y'amezi atandatu kandi akaba akora nibura amasaha 30 mu cyumweru icyo gihe afata ko ari akazi gahoraho, n'aho iyo umuntu afite akazi katazarenza amezi 6 cyangwa se akaba akora amasaha atagera kuri 30 mu cyumweru, uwo muntu abarwa nk'umukozi w'igihe gito. Iki gihe ni na cyo gifatirwaho k'umukozi ukorera igihembo ufitanye amasezerano n' IKIGO.

Umukarani w'ibarura yuzuza imbonerahamwe ahereye mu ruhande rw'iburyo hasi. Abanza kubaza umubare w'abakozi bose bakora muri icyo kigo. Akomeza abaza umubare w'abakozi b'abanyarwanda atitaye ku masezerano y'akazi kabo (akazi gahoraho cyangwa k'igihe gito) n'igitsina cyabo, hanyuma igisubizo kigashyirwa mu mwanya w'igiteranyo kigendeye ku

bwenegihugu ku munyarwanda. Ibi binakorwa ku banyamahanga. Hakurikiraho kubaza umubare w'abanyarwanda bafite akazi ku buryo bw'amasezerano ahoraho cyangwa bw'igihe gito, noneho igisubizo kikandikwa mu tuzu tujyanye n'umubare wose hamwe w'ibitsina byombi ku banyarwanda. Nyuma ibi bigakorwa no ku banyamahanga. Hakurikiraho kubaza igitsina ku banyarwanda n'abanyamahanga bafite akazi gahoraho cyangwa k'igihe gito noneho igisubizo kikandikwa mu tuzu tw'igiteranyo Kigendeye ku Gitsina. Hakurikiraho kubaza ibijyanye n'amashuri bize, igisubizo kikandikwa mu mwanya wabugenewe. Ibi bigakorwa no ku banyamahanga. Mu kurangiza, umukarani w'ibarura yuzuza utuzu twose dusigaye agendeye ku mibare yujuje mbere maze akareba niba ibiteranyo ari byo.

Icyitonderwa:

Abakora ni abantu bose bafite akazi bakora baba bikorera cyangwa bakoreshwa.

Ikibazo cya 15: Iki kibazo kigamije kureba niba IKIGO ari ikicaro gikuru, ko yihagije nta mashami igira cyangwa ko ari ishami ry'ikigo kinini. Reba ku gice cya **"II. IBISOBARURO BY'AMAGAMBO Y'INGENZI"** ku bisobanuro birambuye. Umukarani w'ibarura agomba kumenya gutandukanya ibirango akabishyira mu kazu kabugenewe. Niba IKIGO atari ikicaro gikuru ikiganiro gihita gihagararira aha, ariko niba ari icyicaro gikuru komeza ku kibazo cya 16.

Ikibazo cya 16: Iki kibazo kibarizwa ku kicaro gikuru gusa kugira ngo hamenyekane umubare w'amashami, umurimo w'ingenzi wa rwiyemezamirimo n'umubare wose w'abakozi mu mashami yose. Iyo ikigo gikora imirimo myinshi mu mashami yacyo hafatwa umurimo umwe muri yo w'ingezi, ni ukuvuga umurimo ufata umwanya wa mbere mu kwinjiriza ikigo amafaranga. Uyu murimo ugomba gusobanurwa mu buryo burambuye. Ni ngombwa kwibutsa ko umubare w'abakora (ikibazo cya 6.3) mu mashami yose ugizwe n'abakozi hamwe n'abikorera tutibagiwe n'abakozi bo mu muryango bakora badahembwa.

V. INSHINGANO Z'ABAKOZI BATANDUKANYE BAZAKORA MU IBARURA RY'AHAKORERWA IMIRIMO

1. *Superviseur ku rwego rw'intara*

Superviseur ku rwego rw'intara ashinzwe ibi bikurikira:

- Gushyikiriza ibikoresho bikenewe abayobozi b'amakipe bo muri iyo ntara(akarere mu muji wa Kigali)
- Gukurikirana imikorere y'abakozi bakorera muri iyo ntara umunsi ku munsi abifashijwemo n'abayobozi b'amakipe.
- Kureba muri questionnaires zamaze gukorwa kugira ngo arebe niba nta makosa arimo, cyane cyane mu minsi ibiri ya mbere. Mu gihe asanzemo amakosa akora ibishoboka byose kugira ngo ayo makosa adakomeza gukorwa, akanamenyesha na bagenzi be bakorera mu zindi ntara.
- Gukemura mu buryo bwihuse ibibazo byose bishobora kuvuka mu kazi, ibyo adafitiye ubushobozi bwo gukemura akabishyikiriza urwego rwo hejuru.
- Gutanga raporo kuri coordinateur buri munsi, akoresheje telephone; akanakora raporo yanditse y'imigendekere y'akazi, buri cyumweru.

2. *Superviseur ku rwego rw'akarere mu muji wa Kigali*

Inshingano za superviseur ku rwego rw'akarere mu muji wa Kigali zisa n'izavuzwe haruguru, uretse ko we agarukira ku rwego rw'akarere.

3. *Umuyobozi w'amatsinda ku rwego rw'akarere (Umuyobozi wungirije w'amatsinda ku rwego rw'akarere mu muji wa Kigali)*

Umuyobozi w'amatsinda ku rwego rw'akarere / Umuyobozi wungirije ashinzwe ibi bikurikira:

- Kumenyesha abayobozi b'inzego z'ibanze ibyerekeye ibarura mbere y'uko ritangira mu gace bayobora no kubasaba ubufatanye muri icyo gikorwa
- Kugena gahunda y'imikorere y'amatsinda mu karere akurikije amabwiriza y'ibarura.
- Kugenera buri wese aho agomba gukora kandi akagabanya abakarani b'ibarura akazi ku buryo bungana
- Kugenzura ko akazi gakorwa neza
- Kugeza ikipe aho igomba gukorera mu gihe kuhagera n'amaguru bidashoboka.
- Gufatanya na editor kugenzura ko nta makosa yakozwe mu kuzura questionnaire
- Gushyikiriza editor questionnaires kugira ngo agenzure niba nta makosa yakozwe.
- Mu gihe hagaragaye ko hari ikosa ryakozwe, kubimenyesha abakarani b'ibarura kugira ngo rikosorwe;
- Gutanga raporo kuri superviseur buri mugoroba akoresheje telephone amumenyesha uko akazi kagenze kuri uwo munsi.
- Kwegeranya no gupanga neza questionnaires zarangiye (zujijwe n'umukarani w'ibarura, zikanagenzurwa na editor), akanazishyikiriza superviseur mu gihe abisabwe.

- Gusubira mu gace ibarura ryarangiyemo akabaza ibibazo mu bigo bimwe na bimwe byabaruwe kugira ngo agenzure niba ibyanditse ku mafishi atari ibihimbano.
- Mu gihe asanze hari amafishi yujujwe mu buryo bw'ibihimbano azatanga raporo ku buyobozi bumukuriye , hakorwe igenzura , umukarani w'ibarura wabikoze ahite yirukanwa nta yindi nteguza.

3. Inshingano za editor

Editor ashinzwe ibi bikurikira :

- Kugenzura niba buri fishi yujujwe neza yasanga harimwo amakosa akayisubiza uwayikoze akayikosora, cyangwa akayikosora we ubwe mu gihe asanze bishoboka.
- Kugira inama abakarani b'ibarura kugira ngo birinde gukora amakosa mu kuzuza amafishi y'ibarura
- Kwegeranya amafishi yujujwe neza no kuyapanga neza kugira ngo yoherezwe ku cyicaro gikuru.
- Gutanga raporo ku muyobozi ku rwego rw'akarere buri mugoroba akoresheje telephone amumenyesha uko akazi kagenze kuri uwo munsu.

4. Inshingano z'abakarani b'ibarura

- Kuvugana n'umuyobozi w'umudugudu kugira ngo amusobanurire imiterere y'umudugudu Anamwereke ahakorerwa imirimo muri uwo mudugudu
- Gushushanya ku rupapuro aho anyura yuzuza amafishi mbere yo gutangira kubarura, akurikije amabwiriza yahawe
- **Kubara ibigo biri mu mudugudu hakurikijwe amabwiriza yatanze**
- Kuzuza amafishi y'ibarura hakurikijwe amabwiriza

VI. ITEGURWA RY'IBARURA (PREPARING THE FIELD WORK)

Mbere yo kujya aho bazakorera ibarura, superviseur w'intara/ w'akarere (mu mujyi wa Kigali) azaba afite inshingano zo gushyikiriza umuyobozi w'amatsinda ku rwego rw'akarere ibikoresho byose bizakenerwa muri icyo gikorwa.

Ibyo bikoresho ni ibi bikurikira:

1. Amabwiriza y'uko ibarura rizakorwa (Instructions manual)
2. Amafishi y'ibarura (Questionnaires)
3. Urutonde mpuzamahanga rw'ahakorerwa imirimo
4. Urutonde rw'ibirango by'inzeho z'ubuyobozi
5. Urwandiko ruzashyikirizwa inzego z'ibanze
6. Impapuro
7. Marquers
8. Ikaramu y'igiti n'agacongesho
9. Amabashya yo gushyiramo amafishi yarangiye kuzuzwa.
10. Ifishi ya raporo y'umuyobozi ku rwego rw'akarere.
11. Ifishi ya raporo y'umukarani w'ibarura.

URUTONDE MPUZAMAHANGA RW'AMASHAMI Y'UMURIMO (version 4 : 2008)

IKINYARWANDA

ENGLISH

ISHAMI Itsinda Icyiciro Umurimo

IGICE A: UBUHINZI AMASHYAMBA N'UBUROBYI

Section A: Agriculture, forestry and fishing

Ishami rya 01			Ubuhinzi n'ubworozi bw'inyamaswa, guhiga n'indi mirimo ya serivisi ishingiyeho	Division 01 Crop and animal production, hunting and related service activities
	,011		Ubuhinzi bw'ibihingwa bidatinda kwera	011 Growing of non-perennial crops
		0111	Ubuhinzi bw'ibinyampeke(uretse umuceli), ubw'imboga n'ubw'impeke zibyara amavuta	0111 Growing of cereals (except rice), leguminous crops and oil seeds
		0112	Ubuhinzi bw'umuceli	0112 Growing of rice
		0113	Ubuhinzi bw'imboga na melons, imizi n'ibinyabijumba	0113 Growing of vegetables and melons, roots and tubers
		0114	Ubuhinzi bw'ibisheke	0114 Growing of sugar cane
		0115	Ubuhinzi bw'itabi	0115 Growing of tobacco
		0116	Ubuhinzi bw'ibihingwa bivamo ubudodo (ex" imigwegwe)	0116 Growing of fibre crops
		0119	Ubuhinzi bw'ibindi bihingwa bidatinda kwera	0119 Growing of other non-perennial crops
	012		Ubuhinzi bw'ibihingwa bitinda kwera	012 Growing of perennial crops
		0121	Ubuhinzi bw'inzabibu	0121 Growing of grapes

			0122	Ubuhinzi bw'imbuto bukorerwa mu gice cya tropical and subtropical (avocat, imyembe, imineke, papayi..)	0122 Growing of tropical and subtropical fruits
			0123	Ubuhinzi bw'indimu, amacunga, mandarine, limes n'izindi mbuto zigira agasharire muri zo	0123 Growing of citrus fruits
			0124	Ubuhinzi bwa pome n'izindi mbuto zenda gusa nayo	0124 Growing of pome fruits and stone fruits
			0125	Ubuhinzi bw'ibindi biti, imbuto zera ku bihuru(inkeri)	0125 Growing of other tree and bush fruits and nuts
			0126	Ubuhinzi bw'imbuto zikorwamo amavuta	0126 Growing of oleaginous fruits
			0127	Ubuhinzi bw'ibihingwa bikorwamo ibinyobwa(icyayi, ikawa, cacao..)	0127 Growing of beverage crops
			0128	Ubuhinzi bw'ibihingwa bikorwamo imibavu n'imiti	0128 Growing of spices, aromatic, drug and pharmaceutical crops
			0129	Ubuhinzi bw'ibindi bihingwa bidatinda kwera	0129 Growing of other perennial crops
	013		0130	Ikwirakwizwa ry'ibihingwa	013 0130 Plant propagation
	014			Ubworozi	014 Animal production
			0141	Ubworozi bw'inka n'imbogo	0141 Raising of cattle and buffaloes
			0142	Ubworozi bw'indogobe n'ibindi biri mu bwoko bwazo	0142 Raising of horses and other equines
			0143	Ubworozi bw'ingamiya n'ibindi biri mu bwoko bwazo	0143 Raising of camels and camelids
			0144	Ubworozi bw'ihene n'intama	0144 Raising of sheep and goats
			0145	Ubworozi bw'ingurube	0145 Raising of swine/pigs

			0146	Ubworozi bw'inkoko	0146 Raising of poultry
			0149	Ubworozi bw'andi matungo	0149 Raising of other animals
		015	0150	Ubuhinzi bw'ibihingwa bivangavanze	015 0150 Mixed farming
		016		Ibikorwa by'ubufasha mu buhinzi n'imirimo ya nyuma y'isarura	016 Support activities to agriculture and post-harvest crop activities
			0161	Imirimo y'ubufasha mu buhinzi	0161 Support activities for crop production
			0162	Imirimo y'ubufasha mu bworozi	0162 Support activities for animal production
			0163	Imirimo ikorwa nyuma y'isarura	0163 Post-harvest crop activities
			0164	Gutubura imbuto hagamijwe kuzikwirakwiza	0164 Seed processing for propagation
		017	0170	Guhiga, gutega n'ibindi bijyanye nabyo	017 0170 Hunting, trapping and related service activities

Ishami
rya 02

**Amashyamba no kuyabyaza
umusaruro**

Division 02 Forestry and logging

		021	0210	Ubuhinzi bw'amashyamba n'indi mirimo yerekeranye n'amashyamba	021 0210 Silviculture and other forestry activities
		022	0220	Kubyaza amashyamba umusaruro	022 0220 Logging
		023	0230	Kwegeranya ibikomoka ku mashyamba bitari ibiti	023 0230 Gathering of non-wood forest products
		024	0240	Imirimo y'ubufasha mu mashyamba	024 0240 Support services to forestry
	Ishami rya 03			Ubuho byi n'ubworozi bukorwa mu mazi	Division 03 Fishing and aquaculture
		031		Ubuho byi	031 Fishing
			0310	buho byi bwo mu nyanja	0311 Marine fishing

			0312	Uburobyi bwo mu byuzi	0312 Freshwater fishing
		032		Ubworozi bukorerwa mu mazi	032 Aquaculture
			0321	Ubworozi bukorerwa mu nyanja	0321 Marine aquaculture
			0322	Ubworozi bwo mu byuzi	0322 Freshwater aquaculture
IGICE B: UBUCUKUZI BW'AMABUYE Y'AGACIRO NA KARIYERI					Section B: Mining and quarrying
	Ishami rya 05			Ubucukuzi bw'amakara na nyiramugengeri	Division 05 Mining of coal and lignite
		051	'0510	Ubucukuzi bw'amakara	051 0510 Mining of hard coal
		052	0520	Ubucukuzi bwa nyiramugengeri	052 0520 Mining of lignite
	Ishami rya 06			Gucukura peterori n'umwuka kamere	Division 06 Extraction of crude petroleum and natural gas
		061	0610	Gucukura peterori	061 0610 Extraction of crude petroleum
		062	0620	Gucukura umwuka kamere	062 0620 Extraction of natural gas
	Ishami rya 07			Gucukura ubutare	Division 07 Mining of metal ores
		071	0710	Gucukura umuringa	071 0710 Mining of iron ores
		072		Gucukura ubutare butarimo fer	072 Mining of non-ferrous metal ores
			0721	Gucukura uranium na thorium	0721 Mining of uranium and thorium ores
			0729	Gucukura ubundi butare butarimo fer	0729 Mining of other non-ferrous metal ores
	Ishami rya 08			Ubucukuzi bw'amabuye y'agaciro na kariyeri n.e.c	Division 08 Other mining and quarrying

		081	0810	Gucukura amabuye, umucanga n'ibumba	081 0810 Quarrying of stone, sand and clay
		089		Ubundi bucukuzi bw'amabuye y'agaciro na kariyeri	089 Mining and quarrying n.e.c.
			0891	Ubucukuzi bw'ibijyanye n'ubutabire n'inyongera musaruro	0891 Mining of chemical and fertilizer minerals
			0892	Ubucukuzi bwa "tourbe"	0892 Extraction of peat
			0893	Ubucukuzi bw'umunyu	0893 Extraction of salt
			0899	Ubundi bucukuzi bw'amabuye y'agaciro na kariyeri	0899 Other mining and quarrying n.e.c.
	Ishami rya 09			Imirimo y'ubufasha mu byo gucukura amabuye y'agaciro	Division 09 Mining support service activities
		091	0910	Imirimo y'ubufasha mu bucukuzi bwa peterori	091 0910 Support activities for petroleum and natural gas extraction
		099	0990	Imirimo y'ubufasha mu bundi bucukuzi bw'amabuye y'aaciro na kariyeri	099 0990 Support activities for other mining and quarrying
ICICE C: INGANDA					Section C Manufacturing
	Ishami rya 10			Gukora ibiribwa	Division 10 Manufacture of food products
		101	1010	Gutunganya no kubika inyama	101 1010 Processing and preserving of meat
		102	1020	Gutunganya no kubika amafi n'ibindi bijyanye nayo	102 1020 Processing and preserving of fish, crustaceans and molluses
		103	1030	Gutunganya no kubika imbuto n'imboga	103 1030 Processing and preserving of fruit and vegetables
		104	1040	Inganda zikora imboga n'amavuta y'ibikomoka ku matungo	104 1040 Manufacture of vegetable and animal oils and fats
		105	1050	Gukora ibiribwa cg ibinyobwa bikomoka ku	105 1050 Manufacture of dairy products

				mata	
		106		Gukora ibintu birimo amido, amido n'ibiyikomokaho	106 Manufacture of grain mill products, starches and starch products
			1061	Gukora amafu n'ibindi biribwa mu binyampeke	1061 Manufacture of grain mill products
			1062	Gukora amido n'ibiyikomokaho	1062 Manufacture of starches and starch products
		107		Gukora ibindi biribwa	107 Manufacture of other food products
			1071	Gukora imigati n'ibindi bijyanye nayo	1071 Manufacture of bakery products
			1072	Gukora isukari	1072 Manufacture of sugar
			1073	Gukora cocoa, shokora n'ibiribwa bikorwa mu isukari	1073 Manufacture of cocoa, chocolate and sugar confectionery
			1074	Gukora makaroni, n'ibindi biribwa bikorwa mu ifarine	1074 Manufacture of macaroni, noodles, couscous and similar farinaceous products
			1075	Gutunganya inyama zishobora kuribwa ako kanya	1075 Manufacture of prepared meals and dishes
			1079	Gutunganya ibindi biribwa n.e.c	1079 Manufacture of other food products n.e.c.
		108	1080	Gukora ibiryo by'amatungo	108 1080 Manufacture of prepared animal feeds
	Ishami rya 11			Gukora ibinyobwa	Division 11 Manufacture of beverages
			1101	Distillation, rectification et melange des spiritueux	1101 Distilling, rectifying and blending of spirits
			1102	Gukora divayi	1102 Manufacture of wines
			1103	Gukora divayi muri Malt no gukora malt	1103 Manufacture of malt liquors and malt

			1104	Gukora ibinyobwa bidasindisha, gukora mazi mineral, n'andi mazi ashwirwa mu macupa	1104 Manufacture of soft drinks; production of mineral waters and other bottled waters
	Ishami rya 12			Gukora itabi	Division 12 Manufacture of tobacco products
		120	1200	Gukora itabi	120 1200 Manufacture of tobacco products
	Ishami rya 13			Gukora imyenda n'ibijyanye nayo	Division 13 Manufacture of textiles
		131		Gukora ubudodo, gukata imyenda no kuyikora	131 Spinning, weaving and finishing of textiles
			1311	Gutunganya no guteranya indodo	1311 Preparation and spinning of textile fibres
			1312	Gukata imyenda	1312 Weaving of textiles
			1313	Kudoda imyenda	1313 Finishing of textiles
		139		Gukora ibundi bwoko bw'imyenda	139 Manufacture of other textiles
			1391	Gukora ibintu biboshye mu budodo	1391 Manufacture of knitted and crocheted fabrics
			1392	Gukora indi myenda itunganyijwe ariko itari imyambaro	1392 Manufacture of made-up textile articles, except apparel
			1393	Gukora tapis na moquettes	1393 Manufacture of carpets and rugs
			1394	Gukora imigozi, cables, na za filets	1394 Manufacture of cordage, rope, twine and netting
			1399	Gukora ibindi bikomoka ku myenda n.e.c	1399 Manufacture of other textiles n.e.c.
	Ishami rya 14			Gukora imyambaro	Division 14 Manufacture of wearing apparel
		141	1410	Gukora imyambaro idakoze mu bwoya	141 1410 Manufacture of wearing apparel, except fur apparel
		142	1420	Gukora ibintu byo mu bwoya	142 1420 Manufacture of articles of fur

		143	1430	Gukora imyambaro iboshye	143 1430 Manufacture of knitted and crocheted apparel
	Ishami rya 15			Gukora ibikoresho byo mu mpu n'ibindi bigendanye nabyo	Division 15 Manufacture of leather and related products
		151		Gukana impu, gukora ibikapu, amasakoshi , ibifuniko n'ibindi	151 Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur
			1511	Gukana impu, gutunganya no gufunika ubwoya	1511 Tanning and dressing of leather; dressing and dyeing of fur
			1512	Gukora ibikapu, amasakoshi n'ibindi	1512 Manufacture of luggage, handbags and the like, saddlery and harness
		152	1520	Gukora inkweto	152 1520 Manufacture of footwear
	Ishami rya 16			Gutunganya ibiti, ibibikomokaho, n'ibikomoka ku gishishwa cyabyo, ukuyemo "fournitures"	Division 16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
		161	1610	Gukerera no kubaza ibiti	161 1610 Sawmilling and planing of wood
		162		Gukora ibikoresho byo mu biti, ibyo mu bishishwa by'igiti, n'ibindi biboshwye mu biti	162 Manufacture of products of wood, cork, straw and plaiting materials
			1621	Gukora formika na paneau mu biti	1621 Manufacture of veneer sheets and wood-based panels
			1622	Gukora ibiikoreshwa mu bwubatsi	1622 Manufacture of builders' carpentry and joinery
			1623	Gukora mu biti amasanduku atwarwamo ibintu	1623 Manufacture of wooden containers
			1629	Gukora ibindi bikoresho bikoze mu biti , ibikomoka ku bishishwa by'ibiti n'ibiboshye mu biti	1629 Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
	Ishami rya 17			Gukora impapuro n'ibizikomokaho	Division 17 Manufacture of paper and paper products
			1701	Gukora pâte à papier", impappuro n'amakarito	1701 Manufacture of pulp, paper and paperboard

			1702	Gukora impapuro n'amakarito "ondulés" amballage zo mu mpapuro n'izo mu bikarito	1702 Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
			1709	Gukora ibindi bikoresho mu mpapuro no mu makarito	1709 Manufacture of other articles of paper and paperboard
	Ishami rya 18			Ku imprima no kwa registra	Division 18 Printing and reproduction of recorded media
		181		ku imprima n'indi mirimo yerekeranye nabyo	181 Printing and service activities related to printing
			1811	Ku imprima	1811 Printing
			1812	Imirimo yerekeranye no ku imprima	1812 Service activities related to printing
		182	1820	Ku enregistra	182 1820 Reproduction of recorded media
	Ishami rya 19			Gukora coke n'ibikomoka kuri peterori bitunganijwe	Division 19 Manufacture of coke and refined petroleum products
		191	1910	Gukora "coke" hakoreshejwe ifuru	191 1910 Manufacture of coke oven products
		192	1920	Gukora ibikomoka kuri peterori bitunganijwe	192 1920 Manufacture of refined petroleum products
	Ishami rya 20			Gukora ibintu by'ubutabire n'ibibikomokaho	Division 20 Manufacture of chemicals and chemical products
		201		Gukora ibintu by'ubutabire by'ibanze, amafumbire n'ibintu birimo azote, parasitike , kawuco synthétique zo ku rwego rw'ibanze	201 Manufacture of basic chemicals, fertilizers and nitrogen compounds, plastics and
			2011	Gukora ibintu by'ubutabire byo ku rwego rw'ibanze	2011 Manufacture of basic chemicals
			2012	Gukora amafumbire n'ibintu birimo azote	2012 Manufacture of fertilizers and nitrogen compounds
			2013	Gukora parasitike na kowuco syntétiques zo ku rwego rw'ibanze	2013 Manufacture of plastics and synthetic rubber in primary forms
		202		Gukora ibindi bintu by'ubutabire	202 Manufacture of other chemical products

			2021	Gukora imiti yica udukoko, n'indi miti ikoreshwa mu buhinzi	2021 Manufacture of pesticides and other agrochemical products
			2022	Gukora amarangi, verini n'ibindi nkayo, ancre zikorehwa muri imprimantes na masikike	2022 Manufacture of paints, varnishes and similar coatings, printing ink and mastics
			2023	Gukora amasabune n'indi miti ikoreshwa mu gusukura no kunogereza, imibavu n'ibindi bikorehwa mu kwisukura	2023 Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
			2029	Gukora ibindi bintu by'ubutabire n.e.c	2029 Manufacture of other chemical products n.e.c.
		203	2030	Gukora fibres	203 2030 Manufacture of man-made fibres
	Ishami rya 21			Gukora ibintu bya za farumasi, ubutabire mu by'imiti n'ibintu bikomoka ku bimera	Division 21 Manufacture of pharmaceuticals, medicinal chemical and botanical products
		210	2100	Gukora ibintu bya za farumasi, ubutabire mu by'imiti n'ibintu bikomoka ku bimera	210 2100 Manufacture of pharmaceuticals, medicinal chemical and botanical products
	Ishami rya 22			Gukora kawucu na za parasitike	Division 22 Manufacture of rubber and plastics products
		221		Gukora ibintu muri kawucu	221 Manufacture of rubber products
			2211	Gukora amapine ya kawucu na shamburayeri;	2211 Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
			2219	Gukora ibindi bintu byo muri kawucu	2219 Manufacture of other rubber products
		222	2220	Gukora ibintu bya parasitike	222 2220 Manufacture of plastics products
	Ishami rya 23			Gukora ibindi bintu bitari ibyuma ariko bikorwa mu mabuye	Division 23 Manufacture of other non-metallic mineral products
		231	2310	Gukora ibirahure n'ibindi bikomoka ku birahure	231 2310 Manufacture of glass and glass products
		239		Gukora ibintu bitari ibyuma ariko bikorwa mu mabuye n.e.c	239 Manufacture of non-metallic mineral products n.e.c.

			2391	Gukora indorerwamo n'ibindi bijyanye nazo	2391 Manufacture of refractory products
			2392	Gukora ibintu mu ibumba	2392 Manufacture of clay building materials
			2393	Gukora ibintu muri porcelaine na céramique	2393 Manufacture of other porcelain and ceramic products
			2394	Gukora sima, lime na platre	2394 Manufacture of cement, lime and plaster
			2395	Gukora ibintu muri beton, sima na platre	2395 Manufacture of articles of concrete, cement and plaster
			2396	Gukata, gutunganya no gusena amabuye	2396 Cutting, shaping and finishing of stone
			2399	Gukora ibindi bintu bitari ibyuma ariko bikorwa mu mabuye n.e.c	2399 Manufacture of other non-metallic mineral products n.e.c.
	Ishami rya 24			Gukora ibyuma by'ibanze	Division 24 Manufacture of basic metals
		241	2410	Gukora ubutare n'umuringa ku rwego rw'ibanze	241 2410 Manufacture of basic iron and steel
		242	2420	Gukora ibyuma by'agaciro by'ibanze n'ibindi byuma bitarimo fer	242 2420 Manufacture of basic precious and other non-ferrous metals
		243		Gushongesha ibyuma	243 Casting of metals
			2431	Gushongesha ubutare n'umuringa	2431 Casting of iron and steel
			2432	Gushongesha ibyuma bitarimo fer	2432 Casting of non-ferrous metals
	Ishami rya 25			Gukora ibintu mu byuma, hatarimo imashini na equipement	Division 25 Manufacture of fabricated metal products, except machinery and equipment
		251		Gukora ibintu byubatswe mu byuma, ibigega binini, ibigega bito	251 Manufacture of structural metal products, tanks, reservoirs and steam generators
			2511	Gukora ibintu byubatswe mu byuma	2511 Manufacture of structural metal products
			2512	Gukora ibigega binini , ibigega bito na za containeri	2512 Manufacture of tanks, reservoirs and containers of metal

				zikoze mu byuma	
			2513	Gukora ibyuma bitanga umwuka, hatarimo ibyuma binini bishyushya amazi	2513 Manufacture of steam generators, except central heating hot water boilers
		252	2520	Gukora intworo n'amasasu	252 2520 Manufacture of weapons and ammunition
		259		Gukora ibindi bintu bikoze mu byuma; imirimo ya serivise mu ikorwa ry'ibyuma	259 Manufacture of other fabricated metal products; metalworking service activities
			2591	Gucura, kugonda, gushushanya no kuguna ibyuma; metallurgie ya poudre	2591 Forging, pressing, stamping and roll-forming of metal; powder metallurgy
			2592	Gutunganya no gusiga ibyuma; usinage	2592 Treatment and coating of metals; machining
			2593	Gukora ibyuma bifite ibugi, ibikoresho byo mu ntoki n'ibindi	2593 Manufacture of cutlery, hand tools and general hardware
			2599	Gukora ibindi bikoresho bikorwa mu byuma	2599 Manufacture of other fabricated metal products n.e.c.
	Ishami rya 26			Gukora mudasobwa, ibikoresho bya elegitoronike n'ibya optique	Division 26 Manufacture of computer, electronic and optical products
		261	2610	Gukora ibikoresho bya elegitoronike	261 2610 Manufacture of electronic components and boards
		262	2620	Gukora mudasobwa n'ibindi bikorwa bikorana nazo	262 2620 Manufacture of computers and peripheral equipment
		263	2630	Gukora ibikoresho by'itumanaho	263 2630 Manufacture of communication equipment
		264	2640	Gukora ibikoresho bya elegitoronike bikonsoma	264 2640 Manufacture of consumer electronics
		265		Gukora ibyuma bipima, bigenzura,	265 Manufacture of measuring, testing, navigating and control equipment; watches and clocks
			2651	Gukora ibyuma bipima, bigenzura,	2651 Manufacture of measuring, testing, navigating and control equipment
				Gukora amasaha mato n'amanini	2652 Manufacture of watches and clocks

		266	2660	Gukora ibyuma bikoreshwa kwa muganga	266 2660 Manufacture of irradiation, electromedical and electrotherapeutic equipment
		267	2670	Gukora ibyuma bya optique n'ibifotora	267 2670 Manufacture of optical instruments and photographic equipment
		268	2680	Gukora za CD, Disquettes n'ibindi bishobora gushyirwaho amajwi cg amashusho	268 2680 Manufacture of magnetic and optical media
	Ishami rya 27			Gukora ibikoresho electrique	Division 27 Manufacture of electrical equipment
		271	2710	Gukora moteri electrique, generateri, transformateurs, n'ibindi bikoresho bikwirakwiza amashanyarazi n'ibiyagenzura	271 2710 Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
		272	2720	Gukora batiri na accumulateurs	272 2720 Manufacture of batteries and accumulators
		273		Gukora insinga n'ibindi bikoresho bijyanye nazo	273 Manufacture of wiring and wiring devices
			2731	Gukora fibres optique	2731 Manufacture of fibre optic cables
			2732	Gukora ibindi bikoresho bya elegitoronike, insinga z'amashanyarazi , n'indi migozi	2732 Manufacture of other electronic and electric wires and cables
			2733	Gukora ibikoresho bikoreshwa hamwe n'insinga	2733 Manufacture of wiring devices
		274	2740	Gukora ibikoresho bitanga urumuli	274 2740 Manufacture of electric lighting equipment
		275	2750	Gukora ibikoresho byo mu rugo	275 2750 Manufacture of domestic appliances
		279	2790	Gukora ibindi bikoresho electrique	279 2790 Manufacture of other electrical equipment
	Ishami rya 28			Gukora amamashine na za equipement n.e.c	Division 28 Manufacture of machinery and equipment n.e.c.
		281		Gukora amamashine by'uburyo butandukanye	281 Manufacture of general-purpose machinery
			2811	Gukora moteri na turbines , hatarimo indege	2811 Manufacture of engines and turbines, except aircraft,

			n'binyabiziga	vehicle and cycle engines
			2812 Gukora ibikoresho bitanga ingufu zituruka ku mavuta	2812 Manufacture of fluid power equipment
			2813 Gukora andi mapombo, compresseurs taps na valves	2813 Manufacture of other pumps, compressors, taps and valves
			2814 Gukora za vitesses , bearings, n'ibindi bituma ibinyabiziga bigenda	2814 Manufacture of bearings, gears, gearing and driving elements
			2815 Gukora amafuru	2815 Manufacture of ovens, furnaces and furnace burners
			2816 Gukora za essenceurs na equipement za handling	2816 Manufacture of lifting and handling equipment
			2817 Gukora ibikoresho n'amamashine yo mu biro hatarimo mudasobwa n'ibijyanye nazo	2817 Manufacture of office machinery and equipment (except computers and peripheral equipment)
			2818 Gukora ibikoresho bikoreshwa n'ingufu zo mu maboko	2818 Manufacture of power-driven hand tools
			2819 Gukora izindi mashine z'uburyo butandukanye	2819 Manufacture of other general-purpose machinery
		282	Gukora amamashine afite icyo agamije kihariye	282 Manufacture of special-purpose machinery
			2821 Gukora amamashine akoreshwa mu buhinzi n'amashyamba	2821 Manufacture of agricultural and forestry machinery
			2822 Gukora amamashine atunganya ibyuma	2822 Manufacture of metal-forming machinery and machine tools
			2823 Gukora amamashine ya metallurgie	2823 Manufacture of machinery for metallurgy
			2824 Gukora amamashine akoreshwa mu bucukuzi bw'amabaye no mu bwubatsi	2824 Manufacture of machinery for mining, quarrying and construction
			2825 Gukora amamashine atunganya ibiribwa ibinyobwa n'itabi	2825 Manufacture of machinery for food, beverage and tobacco processing

			2826	Gukora amashine atunganya imyenda, imyambaro n'impu	2826 Manufacture of machinery for textile, apparel and leather production
			2829	Gukora izindi mashine zifite icyo zigamije cyihariye	2829 Manufacture of other special-purpose machinery
	Ishami rya 29			Gukora imodoka na taragiteri	Division 29 Manufacture of motor vehicles, trailers and semi-trailers
		291	2910	Gukora imodoka	291 2910 Manufacture of motor vehicles
		292	2920	Gukora karikase z'imodoka; gukora taragiteri na semi taragiteri	292 2920 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
		293	2930	Gukora ibice na za accessoires z'imodoka	293 2930 Manufacture of parts and accessories for motor vehicles
	Ishami rya 30			Gukora ibindi bikoresho bijyanye n'ubwikorezi	Division 30 Manufacture of other transport equipment
		301		Gukora ubwato bunini n'ubutoya	301 Building of ships and boats
			3011	Gukora ubwato bunini n'ibjyanye na bwo	3011 Building of ships and floating structures
			3012	Gukora ubwato bukoreshwa mu kwinezeza na siporo	3012 Building of pleasure and sporting boats
		302	3020	Gukora imihanda ya gari ya moshi	302 3020 Manufacture of railway locomotives and rolling stock
		303	3030	Gukora indege, ibyogajuru n'ibindi bijyanye nabyo	303 3030 Manufacture of air and spacecraft and related machinery
		304	3040	Gukora imodoka z'intambara za gisirikare	304 3040 Manufacture of military fighting vehicles
		309		Gukora ibikoresho by'ubwikorezi n.e.c	309 Manufacture of transport equipment n.e.c.
			3091	Gukora amapikipiki	3091 Manufacture of motorcycles

			3092	Gukora amagare	3092 Manufacture of bicycles and invalid carriages
			3099	Gukora ibindi bikoresho by'ubwikorezi n.e.c	3099 Manufacture of other transport equipment n.e.c.
	Ishami rya 31			Gukora furnitures (intebe ameza, utubati...)	Division 31 Manufacture of furniture
		310	3100	Gukora furnitures (intebe amaza, utubati...)	310 3100 Manufacture of furniture
	Ishami rya 32			Ibindi	Division 32 Other manufacturing
		321		Gukora ibirimbisho n'ibindi nk'ibyoy	321 Manufacture of jewellery, bijouterie and related articles
			3211	Gukora ibirimbisho n'ibindi bijyanye nabyo	3211 Manufacture of jewellery and related articles
			3212	Gukora ibirimbisho byigana n'ibindi bisa nabyo	3212 Manufacture of imitation jewellery and related articles
		322	3220	Gukora ibikoresho bya muzika	322 3220 Manufacture of musical instruments
		323	3230	Gukora ibikoresho bya siporo	323 3230 Manufacture of sports goods
		324	3240	Gukora imikino n'ibikinisho	324 3240 Manufacture of games and toys
		325	3250	Gukora ibikoresho by'ubuvuzi n'iby'amenyo no kubigurisha	325 3250 Manufacture of medical and dental instruments and supplies
		329	3290	Ibindi n.e.c	329 3290 Other manufacturing n.e.c.
	Ishami rya 33			Gusana no ku installa amamashine n'ibikoresho	Division 33 Repair and installation of machinery and equipment
		331		Gusana ibikoresho bikoze mu byuma, amamashine	331 Repair of fabricated metal products, machinery and equipment
			3311	Gusana ibikoresho bikoze mu byuma	3311 Repair of fabricated metal products
			3312	Gusana amamashine	3312 Repair of machinery

			3313	Gusana ibikoresho bya elegitoronike na optique	3313 Repair of electronic and optical equipment
			3314	Gusana ibikoresho electrique	3314 Repair of electrical equipment
			3315	Gusana ibikorsho by'itumanaho, hatarimo imodoka	3315 Repair of transport equipment, except motor vehicles
			3319	Gusana ibindi bikoresho	3319 Repair of other equipment
		332	3320	Ku installa imashine n'ibikoreho bikoreshwa mu nganda.	332 3320 Installation of industrial machinery and equipment
IGICE D:GUKWIRAKWIZA AMASHANYARAZI, GAZ, UMWUKA NA CLIMATISEUR					Section D: Electricity, gas, steam and air conditioning supply
	Ishami rya 35			Gukwirakwiza amashanyarazi, umwuka na climatiseurs	Division 35 Electricity, gas, steam and air conditioning supply
		351	3510	Gukora umuriro w'amashanyarazi, kuwimura no kuwukwirakwiza	351 3510 Electric power generation, transmission and distribution
		352	3520	Gukora gaze no kuyikwirakwiza	352 3520 Manufacture of gas; distribution of gaseous fuels through mains
		353	3530	Gukwirakwiza umwuka na za climatiseurs	353 3530 Steam and air conditioning supply
IGICE E: GUKWIRAKWIZA AMAZI, KUBYAZA UMUSARURO IMYANDA					Section E Water supply; sewerage, waste management and remediation activities
	Ishami rya 36			Kwegeranya amazi, kuyatunganya no kuyakwirakwiza.	Division 36 Water collection, treatment and supply
		360	3600	Kwegeranya amazi, kuyatunganya no kuyakwirakwiza.	360 3600 Water collection, treatment and supply
	Ishami rya 37			Sewerage	Division 37 Sewerage

		370	3700	Sewerage	370 3700 Sewerage
	Ishami rya 38			Kwegeranya imyanda, kuyitunganya; no gusana ibikoresho	Division 38 Waste collection, treatment and disposal activities; materials recovery
		381		Kwegeranya imyanda	381 Waste collection
			3811	Kwegeranya imyanda itateza impanuka	3811 Collection of non-hazardous waste
			3812	Kwegeranya imyanda yateza impanuka	3812 Collection of hazardous waste
		382		Gutunganya imyanda	382 Waste treatment and disposal
			3821	Gutunganya imyanda itateza Impanuka	3821 Treatment and disposal of non-hazardous waste
			3822	Gutunganya imyanda yateza impanuka	3822 Treatment and disposal of hazardous waste
		383	3830	Gusana ibikoresho	383 3830 Materials recovery
	Ishami rya 39			Imirimo ya mediation n'indi yo kubwaza umusaruro imyanda	Division 39 Remediation activities and other waste management services
		390	3900	Imirimo ya mediation n'indi yo kubwaza umusaruro imyanda	390 3900 Remediation activities and other waste management services
IGICE F: UBWUBATSI					Section F : Construction
	Ishami rya 41			Ubwubatsi bw' amazu	Division 41 Construction of buildings
		410	4100	Ubwubatsi bw' amazu	410 4100 Construction of buildings
	Ishami rya 42			Imirimo y' aba ingenieri (civil ingeneering)	Division 42 Civil engineering
		421	4210	Ubwubatsi bw' imihanda na za gari ya moshi	421 4210 Construction of roads and railways
		422	4220	Construction of utulity project	422 4220 Construction of utility projects

		429	4290	Ubwubatsi bw' ibindi bikorwa byerekeranye n' imirimo y' aba ingenieri	429 4290 Construction of other civil engineering projects
	Ishami rya 43			Imirimo y' ubwubatsi yihariye	Division 43 Specialized construction activities
		431		Gusenya no gutunganya ibibanza	431 Demolition and site preparation
			4311	Gusenya	4311 Demolition
			4312	Gutunganya ibibanza	4312 Site preparation
		432		Imirimo yerekeranye no gushyira amashanyarazi n' amazi mu mazu	432 Electrical, plumbing and other construction installation activities
			4321	Gushyira amashanyarazi mu mazu	4321 Electrical installation
			4322	Gushyira amazi na climatiseurs mu mazu	4322 Plumbing, heat and air-conditioning installation
			4329	Indi mirimo yerekeranye na "Installation"	4329 Other construction installation
		433	4330	Finisaje z' amazu	433 4330 Building completion and finishing
		439	4390	Indi mirimo y' ubwubatsi yihariye	439 4390 Other specialized construction activities
IGICE G: Ubucuruzi buranguza (wholesale) , Ubudandazi , Ubukanishi bw' amamodoka n' amapikipiki					Section G: Wholesale and retail trade; repair of motor vehicles and motorcycles
	Ishami rya 45			Ubucuruzi buranguza (wholesale) , Ubudandazi , Ubukanishi bw' amamodoka n' amapikipiki	Division 45 Wholesale and retail trade and repair of motor vehicles and motorcycles
		451	4510	Ubucuruzi bw' imodoka	451 4510 Sale of motor vehicles
		452	4520	Ubukanishi bw' amamodoka	452 4520 Maintenance and repair of motor vehicles
		453	4530	Ubucuruzi bw' ibyuma by' amamodoka	453 4530 Sale of motor vehicle parts and accessories

		454	4540	Ubucuruzi n' ubukanishi bw' amapikipiki cyangwa ibyuma byayo	454 4540 Sale, maintenance and repair of motorcycles and related parts and accessories
	Ishami rya 46			Ubucuruzi buranguza, hatarimo gucuruza imodoka n' amapikipiki	Division 46 Wholesale trade, except of motor vehicles and motorcycles
		461	4610	Wholesale on fee or contact basis	461 4610 Wholesale on a fee or contract basis
		462	4620	Ubucuruzi buranguza bw' ibihingwa bibisi n' amatungo mazima	462 4620 Wholesale of agricultural raw materials and live animals
		463	4630	Ubucuruzi buranguza bw' ibiribwa, Ibinyobwa n' itabi	463 4630 Wholesale of food, beverages and tobacco
		464		Ubucuruzi buranguza bw' ibikoresho byo mu nzu	464 Wholesale of household goods
			4631	Ubucuruzi buranguza bw' imyenda n' inkweto	4641 Wholesale of textiles, clothing and footwear
			4649	Ubucuruzi buranguza bw' ibindi bikoresho byo mu rugo	4649 Wholesale of other household goods
		465		Ubucuruzi buranguza bw' amamashine n' ibikoresho	465 Wholesale of machinery, equipment and supplies
			4651	Ubucuruzi buranguza bwa za Mudasabwa n' ibikoresho bijyanye nazo, na porogame(software)	4651 Wholesale of computers, computer peripheral equipment and software
			4652	Ubucuruzi buranguza bw' ibikoresho bya elegitoronike n' iby' itumanaho n' ibice byabyo	4652 Wholesale of electronic and telecommunications equipment and parts
			4653	Ubucuruzi buranguza bw' amamashine n' ibikoresho byo mu buhinzi	4653 Wholesale of agricultural machinery, equipment and supplies
			4659	Ubucuruzi buranguza bw' andi mamashine n' ibindi bikoresho	4659 Wholesale of other machinery and equipment
		466		Ubundi bucuruzi buranguza bwihariye	466 Other specialized wholesale
			4661	Ubucuruzi buranguza bw' ibikomoka kuri Peterori (fuels)	4661 Wholesale of solid, liquid and gaseous fuels and related products

			4662	Ubucuruzi buranguza bw' ibyuma n' amabuye y' agaciro	4662 Wholesale of metals and metal ores
			4663	Ubucuruzi buranguza bw' ibikoresho by' ubwubatsi, ibifasha mu gukwirakwiza amazi, n' ibindi bikoresho	4663 Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
			4669	Ubucuruzi buranguza bw' ibikoresho bishaje n' ibindi bikoresho	4669 Wholesale of waste and scrap and other products n.e.c.
		469	4690	Ubucuruzi buranguza butihariye	469 4690 Non-specialized wholesale trade
	Ishami rya 47			Ubudandazi, butari ubw' imodoka n' amapikipiki	Division 47 Retail trade, except of motor vehicles and motorcycles
		471		Ubudandazi bukorewe mu iduka ritihariye	471 Retail sale in non-specialized stores
			4711	Ubudandazi bwiganjemo ibiribwa, ibinyobwa n' itabi bukorerwa mu iduka ritihariye.	4711 Retail sale in non-specialized stores with food, beverages or tobacco predominating
			4719	Ubundi budandazi bukorerwa mu maduka atihariye	4719 Other retail sale in non-specialized stores
		472		Ubudandazi bw' ibiribwa, ibinyobwa n' itabi bukorerwa mu maduka yabugenewe	472 Retail sale of food, beverages and tobacco in specialized stores
			4721	Ubudandazi bw' ibiribwa bukorerwa mu mazu yabugenewe	4721 Retail sale of food in specialized stores
			4722	Ubudandazi bw' ibinyobwa bukorerwa mu mazu yabugenewe	4722 Retail sale of beverages in specialized stores
			4723	Ubudandazi bw' itabi bukorerwa mu mazu yabugenewe	4723 Retail sale of tobacco products in specialized stores
		473	4730	Ubudandazi bwa bw' ibikomoka kuri Peterori bikoreshwa n' ibinyabiziga bukorerwa ahabugenewe	473 4730 Retail sale of automotive fuel in specialized stores
		474		Ubudandazi bw' ibikoresho by' itumanaho bukorerwa ahabugenewe	474 Retail sale of information and communications equipment in specialized stores

			4741	Ubudandazi bwa za mudasobwa, ibikoresho bijyanye nazo, porogaramu n;' ibikoresho by' itumanaho bukorerwa ahabugenewe	4741 Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores
			4742	Ubudandazi bw' ibikoresho bya audio na video bukorerwa ahabugenewe	4742 Retail sale of audio and video equipment in specialized stores
		475		Ubundi budandazi bw' ibikoresho byo mu rugo bukorerwa ahabugenewe	475 Retail sale of other household equipment in specialized stores
			4751	Ubudandazi bw' ibijyanye n' imyambaro bukorerwa ahabugenewe	4751 Retail sale of textiles in specialized stores
			4752	Ubudandazi bw' ibikoresho, irangi n' ibirahuri bukorerwa ahabugenewe	4752 Retail sale of hardware, paints and glass in specialized stores
			4753	Ubudandazi bwa za tapi, ibitwikira inkuta no hasi bukorerwa ahabugenewe	4753 Retail sale of carpets, rugs, wall and floor coverings in specialized stores
			4759	Ubudandazi bw' ibikoresho by' amashanyarazi, amatara, n' ibindi bikoresho byo mu rugo bukorerwa ahabugenewe	4759 Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores
		476		Ubudandazi bw' ibikoresho bijyanye n' umuco n' imyidagaduro bukorerwa ahabugenewe	476 Retail sale of cultural and recreation goods in specialized stores
			4761	Ubudandazi bw' ibitabo n' ibinyamakuru bukorerwa ahabugenewe	4761 Retail sale of books, newspapers and stationary in specialized stores
			4762	Ubudandazi bwa bwo gufata indirimbo n' amashusho bukorerwa ahabugenewe	4762 Retail sale of music and video recordings in specialized stores
			4763	Ubudandazi bw' ibikoresho bya siporo bukorerwa ahabugenewe	4763 Retail sale of sporting equipment in specialized stores
			4764	Ubudandazi bw' imikino n' ibikinisho bukorerwa ahabugenewe	4764 Retail sale of games and toys in specialized stores
		477		Ubudandazi bw' ibindi bintu bukorerwa	477 Retail sale of other goods in specialized stores

				ahabugenewe	
			4771	Ubudandazi bw' imyenda, inkweto n' ibikoresho bikoze mu mpu bukorerwa aha bugenewe	4771 Retail sale of clothing, footwear and leather articles in specialized stores
			4772	Ubudandazi bw' imiti, amavuta yo kwisiga n' ibikoresho by' isuku bukorerwa ahabugenewe	4772 Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores
			4773	Ubundi budandazi bw' ibintu bishya bukorerwa ahabugenewe	4773 Other retail sale of new goods in specialized stores
			4774	Ubudandazi bw' ibintu byakoze	4774 Retail sale of second-hand goods
		478		Ubudandazi bukorerwa mu masoko	478 Retail sale via stalls and markets
			4781	Ubudandazi bw' ibiribwa , ibinyobwa n' itabi bukorerwa mu isoko	4781 Retail sale via stalls and markets of food, beverages and tobacco products
			4782	Ubudandazi bw' imyenda n' inkweto bukorerwa mu isoko	4782 Retail sale via stalls and markets of textiles, clothing and footwear
			4789	Ubudandazi bw' ibindi bintu bukorerwa mu isoko	4789 Retail sale via stalls and markets of other goods
		479		Ubudandazi budakorerwa mu maduka cyangwa mu masoko	479 Retail trade not in stores, stalls or markets
			4791	Ubudandazi bukorwa hakoreshejwe iposita cyangwa internet	4791 Retail sale via mail order houses or via Internet
			4799	Ubundi budandazi budakorerwa mu maduka cyangwa mu isoko.	4799 Other retail sale not in stores, stalls or markets
IGICE H: UBWIKOREZI NO GUHUNIKA					Section H :Transportation and storage
	Ishami rya 49			Ubwikorezi bwo ku butaka n' ubwo mu matiyo	Division 49 Land transport and transport via pipelines
		491		Ubwikorezi bwa gari ya moshi	491 Transport via railways

			4911	Gutwara abantu muri gari ya moshi ihuza imijyi	4911 Passenger rail transport, interurban
			4912	Gutwara ibicuruzwa muri gari ya moshi	4912 Freight rail transport
		492		Ubundi bwikorezi bwo ku butaka	492 Other land transport
			4921	Gutwara abantu mu mijyi ukoresheje ubutaka	4921 Urban and suburban passenger land transport
			4922	Ubundi bwikorezi bwo ku butaka	4922 Other passenger land transport
			4923	Gutwara ibicuruzwa mu mihanda	4923 Freight transport by road
		493	4930	Ubwikorezi bwo mu matiyo	493 4930 Transport via pipeline
	Ishami rya 50			Ubwikorezi bwo mu mazi	Division 50 Water transport
		501		Ubwikorezi bwo mu nyanja no mu nkengero z' amazi	501 Sea and coastal water transport
			5011	Gutwara abantu mu nyanja no mu nkengero z' amazi	5011 Sea and coastal passenger water transport
			5012	Gutwara ibicuruzwa mu nyanje no mu nkengero z' amazi	5012 Sea and coastal freight water transport
		502		Ubwikorezi bwo mu migezi n' inzuzi	502 Inland water transport
			5021	Gutwara abantu mu migezi n' inzuzi	5021 Inland passenger water transport
			5022	Gutwara ibicuruzwa mu migezi n' inzuzi	5022 Inland freight water transport
	Ishami rya 51			Ubwikorezi bwo mu kirere	Division 51 Air transport
		511	51110	Gutwara abantu mu ndege	511 5110 Passenger air transport
			5120	Gutwara ibicuruzwa mu ndege	512 5120 Freight air transport

	Ishami rya 52			Guhunika no kubika n' imirimo yunganira ubwikorezi	Division 52 Warehousing and support activities for transportation
		521	5210	Guhunika no kubika	521 5210 Warehousing and storage
		522		Imirimo yunganira ubwikorezi	522 Support activities for transportation
			5221	Imirimo ya serivisi ikenerwa mu bwikorezi bwo ku butaka	5221 Service activities incidental to land transportation
			5222	Imirimo ya serivisi ikenerwa mu bwikorezi bwo mu mazi	5222 Service activities incidental to water transportation
			5223	Imirimo ya serivisi ikenerwa mu bwikorezi bwo mu kirere	5223 Service activities incidental to air transportation
			5224	Gupakira	5224 Cargo handling
			5229	Indi mirimo yunganira ubwikorezi	5229 Other transportation support activities
	Igice cya 53			Amaposita no gutwara inyandiko n' ibintu bito(courier)	Division 53 Postal and courier activities
		531	5310	Imirimo yo mu maposita	531 5310 Postal activities
			5320	Gutwara inyandiko n' ibindi bintu	532 5320 Courier activities
IGICE I: AMACUMBI N' IMIRIMO YEREKERANYE NO KUGABURA					Section I: Accommodation and food service activities
	Igice cya 55			Amacumbi	Division 55 Accommodation
		551	5510	Imirimo ijyanye no gucumbikira abantu by' igihe gito	551 5510 Short term accommodation activities
		552	5520	Aho bagandika, parikingi z' imodoka zo kwinezeza,	552 5520 Camping grounds, recreational vehicle parks and trailer parks
		559	5590	Ubundi bwoko bw' amacumbi	559 5590 Other accommodation

	Igice cya 56			Imirimo yerekeranye n' ibiribwa n' ibinyobwa	Division 56 Food and beverage service activities
		561	5610	Gukora muri resitora no mu itegurwa ry' ibiryo bigendanwa	561 5610 Restaurants and mobile food service activities
		562		Kugabura mu minsi mikuru , mu manama n' indi mirimo yerekeranye no kugabura	562 Event catering and other food service activities
			5621	Kugabura mu minsi mikuru cyangwa mu manama	5621 Event catering
			5629	Indi mirimo yerekeranye no kugabura	5629 Other food service activities
		563	5630	Imirimo yerekeranye no guseriva ibinyobwa	563 5630 Beverage serving activities

IGICE J: ITANGAZAMAKURU N' ITUMANAHU**Section J: Information and communication**

	Ishami rya 58			Ibikorwa byo kugurisha inyandiko	Division 58 Publishing activities
		581		Kugurisha ibitabo, periodike n' ibindi bikorwa byerekeranye no kugurisha inyandiko	581 Publishing of books, periodicals and other publishing activities
			5811	Kugurisha ibitabo	5811 Book publishing
			5812	Kugurisha repertoires na " mailing lists"	5812 Publishing of directories and mailing lists
			5813	Kugurisha ibinyamakuru, na periodike	5813 Publishing of newspapers, journals and periodicals
			5819	Indi mirimo yerekeranye no gucuruza inyandiko	5819 Other publishing activities
		582	5820	Kugurisha logiciel	582 5820 Software publishing
	Ishami rya 59			Imirimo yerekeranye n' igurisha rya za porogaramu za televiziyo, imiziki , amashusho na video	Division 59 Motion picture, video and television programme production, sound recording and music publishing activities
		591		Ibyerekeranye n' amashusho, video na za porogaramu za televiziyo	591 Motion picture, video and television programme activities

			5911	Gukora amashusho, video na porogaramu za televiziyo	5911 Motion picture, video and television programme production activities
			5912	Imirimo yo kunogereza ikorwa ry' amashusho, video na porogaramu za televiziyo(gushyiraho titres..)	5912 Motion picture, video and television programme post-production activities
			5913	Gukwirakwiza amashusho, video na porogaramu za televiziyo bikoze n' ubifitiye uburenganzira cg umuhanzi wabyo	5913 Motion picture, video and television programme distribution activities
			5914	Kwerekana za filime na sinema	5914 Motion picture projection activities
		592	5920	Gusohora indirimbo no kuziranguza (umuhanzi)	592 5920 Sound recording and music publishing activities
	Ishami rya 60			Isakazamajwi kuri radio na televiziyo	Division 60 Programming and broadcasting activities
		601	6010	Isakazamajwi kuri radio	601 6010 Radio broadcasting
			6020	Isakazamajwi kuri televiziyo	602 6020 Television programming and broadcasting activities
	Ishami rya 61			Telecommunication	Division 61 Telecommunications
		611	6110	Telecommunication hifashishijwe insinga	611 6110 Wired telecommunications activities
		612	6120	Telecommunication nta nsinga (wareless)	612 6120 Wireless telecommunications activities
		613	6130	Telecommunication hifashishijwe ibyogajuru	613 6130 Satellite telecommunications activities
		619	6190	Indi mirimo yerekeranye na telecommunication	619 6190 Other telecommunications activities
	Ishami rya 62			Porogaramasiyo ya za mudasobwa, consulitanse kubyerekeranye na mudasabwa, n' indi mirimo yerekeranye nabyo	Division 62 Computer programming, consultancy and related activities
			6201	Guporogarama mudasobwa	6201 Computer programming activities

			6202	Consulitanse mu bijyanye na mudasobwa	6202 Computer consultancy and computer facilities management activities
			6209	Indi mirimo yerekeranye na ICT	6209 Other information technology and computer service activities
	Ishami rya 63			Information service activities	Division 63 Information service activities
		631		Data processing, hosting and related activities; web portals	631 Data processing, hosting and related activities; web portals
			6311	Data processing, hosting and related activities	6311 Data processing, hosting and related activities
			6312	web portals	6312 Web portals
		639		Other information services activities	639 Other information service activities
			6391	New agency activities	6391 News agency activities
			6399	Other information services activities	6399 Other information service activities n.e.c.
IGICE K: IBYEREKERANYE N' AMAFARANGA N' UBWISHINGIZI					Section K : Financial and insurance activities
	Ishami rya 64			Ibyerekeranye n' amafaranga hatarimo ubwishingizi n' ubwiteganyirize	Division 64 Financial service activities, except insurance and pension funding
		641		Kunyuzwaho amafaranga (Monetary interediation)	641 Monetary intermediation
			6411	Banki nkuru	6411 Central banking
			6419	Ahandi hanyuzwa amafaranga (banki, Coopec...)	6419 Other monetary intermediation
		642	6420	Ubugenzuzi bw' ibindi bigo (Holding companies)	642 6420 Activities of holding companies
		643	6430	Trusts, funds and similar financial entities	643 6430 Trusts, funds and similar financial entities

		649		Indi mirimo yerekeranye n' amafaranga hatarimo ubwishingizi n' ubwiteganyirize	649 Other financial service activities, except insurance and pension funding activities
			6491	Gukodesha birangirana no kwegukana ibyakodeshejwe(financial leasing)	6491 Financial leasing
			6492	Ibindi byerekeranye no gutanga inguzanyo	6492 Other credit granting
			6499	Indi mirimo yerekeranye n' amafaranga hatarimo ubwishingizi n' ubwiteganyirize n.e.c	6499 Other financial service activities, except insurance and pension funding activities,n.e.c.
	Ishami rya 65			Ubwishingizi n' ubwiteganyirize, hatarimo ubiteganirize butegetswe(compulsory social security)	Division 65 Insurance, reinsurance and pension funding, except compulsory social security
		651		Ubwishingizi	651 Insurance
			6511	Ubwishingizi bw' ubuzima	6511 Life insurance
			6512	Ubwishingizi butari ubw' ubuzima	6512 Non-life insurance
		652	6520	Kwishingira ibindi bigo by' ubwishingizi (Reinsurence)	652 6520 Reinsurance
			6530	Gutanga pensiyu	653 6530 Pension funding
	Ishami rya 66			Ibijyanye n' amafaranga n' imirimo y' ubwishingizi	Division 66 Activities auxiliary to financial service and insurance activities
		661		Ibijyanye n' amafaranga hatarimo ubwishingizi n' ubwiteganirize	661 Activities auxiliary to financial service activities, except insurance and pension funding
			6611	Ubuyobozi bw' isoko ry' imari n' imigabane	6611 Administration of financial markets
			6612	Security and commodity contract brokerage(Ubuhuza)	6612 Security and commodity contracts brokerage
			6619	Indi mirimo yerekeranye n' iby' amafaranga	6619 Other activities auxiliary to financial service activities

		662		Imirimo yerekeranye n' ubwishingizi n' ubwiteganirize	662 Activities auxiliary to insurance and pension funding
			6621	Risk and damage evaluation	6621 Risk and damage evaluation
			6622	Imirimo y' abakozi b' ubwishingizi n' abahuza (brokers)	6622 Activities of insurance agents and brokers
			6629	Indi mirimo yerekeranye n' ubwishingizi n' ubwiteganirize	6629 Other activities auxiliary to insurance and pension funding
			6630	Ibyerekeranye n' imicungire y' amafaranga	663 6630 Fund management activities
IGICE L: IMIRIMO KU BITIMUKANWA (REAL ESTATE ACTIVITIES)					Section L: Real estate activities
	Ishami rya 68			Ibyerekeranye n' umutungo utimukamwa (Real state activities)	Division 68 Real estate activities
		681	6810	Ibikorwa ku bitimukanwa by' umuntu cyangwa bikodeshejwe	681 6810 Real estate activities with own or leased property
		682	6820	Ibikorwa ku bitimukanwa hakurikije amasezerano yanditse cyangwa hishyuwe amafaranga	682 6820 Real estate activities on a fee or contract basis
IGICE M:IMIRIMO " PROFESSIONNEL", IY' UBUHANGA N' IYA TEKNIKE.					Section M: Professional, scientific and technical activities
	Ishami rya 69			Ibijyanye n' amategiko n' ibaruramutungo(accountant)	Division 69 Legal and accounting activities
		691	6910	Ibijyanye n'amategeko	691 6910 Legal activities
		692	6920	Ibaruramutungo, ishyingurabitabo, n' imirimo y' ubugenzuzi(Audit) ; Consultance mu by' imisoro	692 6920 Accounting, bookkeeping and auditing activities; tax consultancy
	Ishami rya 70			Imirimo ikorerwa ku byicaro bikuru; imirimo ya consulitanse mu micungire(management)	Division 70 Activities of head offices; management consultancy activities

		701	7010	Imirimo ikorerwa ku byicarobikuru	701 7010 Activities of head offices
		702	7020	Imirimo ya konsiltanase mu micungire (management)	702 7020 Management consultancy activities
	Ishami rya 71			Imirimo y' abahanga mu nyigo z' inyubako (architectural) , iy' aba injeniyeri ; Imirimo y' ubushakashatsi n' igerageza ry' ibikoresho	Division 71 Architectural and engineering activities; technical testing and analysis
		711	7110	Imirimo y' abahanga mu nyigo z' inyubako (architectural) , iy' aba injeniyeri	711 7110 Architectural and engineering activities and related technical consultancy
				Imirimo yerekeranye n' igerageza n' ubushakashatsi ku bikoresho	712 7120 Technical testing and analysis
	Ishami rya 72			Ubushakashatsi mu byubuhanga n' iterambere	Division 72 Scientific research and development
		721	7210	Ubushakashatsi kuri natural sciences and engineering	721 7210 Research and experimental development on natural sciences and engineering
		722	7220	Ubushakashatsi muri social sciences and humanities	722 7220 Research and experimental development on social sciences and humanities
	Ishami rya 73			Iyamamaza n' ubushakashatse mu by' amasoko	Division 73 Advertising and market research
		731	7310	Iyamamaza n' ubushakashatsi mu by' amasoko	731 7310 Advertising
		732	7320	Ubushakashatsi mu by' amasoko no kubaza abantu icyo batekereza (Opinion polling)	732 7320 Market research and public opinion polling
	Ishami rya 74			Indi mirimo " professionnel " , iy' ubuhanga n' iya tekhnike	Division 74 Other professional, scientific and technical activities
		741	7410	Specialized design activities	741 7410 Specialized design activities

		742	7420	Imirimo yo gufotora	742 7420 Photographic activities
		749	7490	Indi mirimo " professionnel ", iy' ubuhanga n' iya tekinike n.e.c.	749 7490 Other professional, scientific and technical activities n.e.c.
	Ishami rya 75			Imirimo y' ubuvuzi bw' amatungo	Division 75 Veterinary activities
		750	7500	Imirimo y' abaganga b' amatungo	750 7500 Veterinary activities
IGICE N:IMIRIMO " ADMINISTRATIVE AND SUPPORT"					Section N: Administrative and support service activities
	Ishami rya 77			Imirimo ijyanye n' ikodesha n' ikodesha-gura.	Division 77 Rental and leasing activities
		771	7710	Gukodesha ibinyabiziga bifite moteri	771 7710 Renting and leasing of motor vehicles
		772		Gukodesha ibintu by' umuntu ku giti cye cyangwa by' urugo	772 Renting and leasing of personal and household goods
			7721	Gukodesha ibintu bikoreshwa mu myidagaduro	7721 Renting and leasing of recreational and sports goods
			7722	Gukodesha cassette za video n' ama CD	7722 Renting of video tapes and disks
			7729	Gukodesha ibindi bintu by' umuntu ku giti cye cyangwa by' urugo	7729 Renting and leasing of other personal and household goods
		773	7730	Gukodesha amamashine ibikoresho n' ibindi bintu bifatika	773 7730 Renting and leasing of other machinery, equipment and tangible goods
		774	7740	Gukodesha " intellectual property" n' ibindi bijyanye , hatarimo inyandiko	774 7740 Leasing of intellectual property and similar products, except copyrighted works
	Ishami rya 78			Imirimo yo guhuza abashaka akazi n' abagatanga	Division 78 Employment activities
		781	7810	Imirimo y' ibigo bihuza abashaka akazi n' abagatanga	781 7810 Activities of employment placement agencies

		782	7820	Imirimo y' ibigo bitanga akazi k' igihe gito	782 7820 Temporary employment agency activities
		783	7830	Ubundi buryo bwo guha abakozi ababakeneye	783 7830 Other human resources provision
	Ishami rya 79			Ibigo bitwara abantu , abakora mu minara yo ku bibuga by' indege, imirimo ya "reservation" n' ibindi bijyanye n' ibyo	Division 79 Travel agency, tour operator, reservation service and related activities
		791		Ibigo bitwara abantu , abakora mu minara yo ku bibuga by' indege	791 Travel agency and tour operator activities
			7911	Imirimo y' ibigo bitwara abantu	7911 Travel agency activities
			7912	Imirimo y' abakora ku minara	7912 Tour operator activities
		799	7990	Izindi serivisi za rezerivasiyo n' indi mirimo ijyanye nabyo	799 7990 Other reservation service and related activities
	Ishami rya 80			Imirimo yerekeranye n'umutekeno n'iperereza	Division 80 Security and investigation activities
		801	8010	Abikorera mu mirimo y'umutekano	801 8010 Private security activities
		802	8020	Imirimo ikorwa n'inzego z'umutekano	802 8020 Security systems service activities
		803	8030	Imirimo yerekeranye n'iperereza	803 8030 Investigation activities
	Ishami rya 81			Gufasha mu bikorwa by'ubwubutse no gutunganya ubutaka	Division 81 Services to buildings and landscape activities
		811	8110	Uruhurirane rw'imirimo y'ubusha itandukanye (Gukora isuku, gucunga umutekano..)	811 8110 Combined facilities support activities
		812		Imirimo yerekeranye n'isuku	812 Cleaning activities
			8121	Gukora isuku mu buryo busanzwe mu nyubako	8121 General cleaning of buildings
			8129	Isuku ikorerwa ahandi, n'ikorera mu nganda	8129 Other building and industrial cleaning activities

		813	8130	Gukora mu busitani, gutera indabo n'ibindi nko kurwanya isuri	813 8130 Landscape care and maintenance service activities
	Ishami rya 82			Imirimo yo mu biro, Ubufasha mu mirimo yo mu biro, n'indi y'ubucuruzi	Division 82 Office administrative, office support and other business support activities
			821	Imirimo yo mu biro n'ubufasha mu mirimo yo mu biro	821 Office administrative and support activities
			8211	Uruhurirane rw'imirimo yo mu biro (reception, kwishyura facture, kuryana inyandiko..)	8211 Combined office administrative service activities
			8219	Gufotora inyandiko, gutegura inyandiko, n'indi mirimo y'ubufasha bwo mu biro	8219 Photocopying, document preparation and other specialized office support activities
		822	8220	Imirimo yerekenye no gukoresha telephone	822 8220 Activities of call centres
		823	8230	Gutegura inama n'amamurika gurisha,	823 8230 Organization of conventions and trade shows
		829		Imirimo y'ubufasha mu bucuruzi (business)	829 Business support service activities n.e.c.
			8291	Imirimo ikorwa n'ibigo bikusanya za factures kuzirango bizishyure....	8291 Activities of collection agencies and credit bureaus
			8292	Imirimo yerekeranye no gufunika(mu macupa, mu makarito, impano...)	8292 Packaging activities
			8299	Indi mirimo y'ubufasha mu bucuruzi (business)	8299 Other business support service activities n.e.c.
IGICE O: UBUYOBOZI BWA LETA N'INGABO; UBWITEGANYIRIZE BUTEGETSWE					Public administration and defence; compulsory social security
	Ishami rya 84			Ubuyobozi bwa Leta n'ingabo; ubwiteganyirize butegetswe	Division 84 Public administration and defence; compulsory social security
		841		Ubuyobozi bw'igihugu , ubukungu na politike ku mibereho y'abaturage	841 Administration of the State and the economic and social policy of the community

			8411	Imirimo yo mu buyobozi bukuru	8411 General public administration activities
			8412	Amabwiriza yerekeranye n'ibikorwa bw'ubuvuzi, uburezi, umuco n'izindi serivisi sosiale hatarimo ubwiteganyirize	8412 Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security
			8413	Gushyiraho amabwiriza n'ingamba bituma ibikorwa byerekeranye na business bigenda neza	8413 Regulation of and contribution to more efficient operation of businesses
		842		Serivisi zihabwa abaturage muri rusange	842 Provision of services to the community as a whole
			8421	Ububanyi n'amahanga	8421 Foreign affairs
			8422	Imirimo y'ingabo	8422 Defence activities
			8423	Umutekano n'ubusugire bw'igihugu	8423 Public order and safety activities
		843	8430	Ubwishingizi butegetswe	843 8430 Compulsory social security activities
IGICE P : UBUREZI					P: Education
	Ishami rya 85			Uburezi	Division 85 Education
		851	8510	Uburezi mu mashuri y'inshuke n'abanza	851 8510 Pre-primary and primary education
		852		Uburezi mu mashuri yisumbuye	852 Secondary education
			8521	Uburezi rusange mu mashuri y'isumbuye	8521 General secondary education
			8522	Uburezi mu mashuri yisumbuye y'imyuga	8522 Technical and vocational secondary education
		853	8530	Uburezi mu mashuri makuru	853 8530 Higher education
		854		Ubundi burezi	854 Other education
			8541	Uburezi mu byerekeranye na sporo n'imyidagaduro	8541 Sports and recreation education

			8542	Uburezi mu byerekeranye n'umuco	8542 Cultural education
			8549	Ubundi burezi butavuzwe	8549 Other education n.e.c.
		855	8550	Imirimo y'ubufasha mu burezi	855 8550 Educational support activities
IGICE Q: IBYEREKERANYE N'UBUZIMA BW'ABANTU N'IMIRIMO SOCIAL					Section Q: Human health and social work activities
	Ishami rya 86			Imirimo yerekeranye n'ubuzima bw'abantu	Division 86 Human health activities
		861	8610	Imirimo ikorerwa mu bitaro	861 8610 Hospital activities
		862	8620	Imirimo y'ibikorwa bw'ubuguzi n'ibyerekeranye n'amenyo	862 8620 Medical and dental practice activities
		869	8690	Indi mirimo yo kwita ku buzima bw'abantu	869 8690 Other human health activities
	Ishami rya 87			Imirimo yo kwita ku bantu ikorerwa aho batuye	Division 87 Residential care activities
		871	8710	Ibikorwa remezo byo kuvurira abantu aho batuye	871 8710 Residential nursing care facilities
		872	8720	Ibikorwa byo kwita ku bafite ubumuga bwo mu mutwe bikorerwa ha batuye	872 8720 Residential care activities for mental retardation, mental health and substance abuse
		873	8730	Ibikorwa byo kwita ku basaza n'abamugaye bikorerwa aho batuye	873 8730 Residential care activities for the elderly and disabled
		879	8790	Ibindi bikorwa byo kwita ku bantu bikorerwa aho batuye	879 8790 Other residential care activities
	Ishami rya 88			Imirimo yo kwita ku bantu adakorerwa mu nyubako	Division 88 Social work activities without accommodation
		881	8810	Imirimo yo kwita ku basaz n'abafite ubumuga idakorerwa aho batuye	881 8810 Social work activities without accommodation for the elderly and disabled

		889	8890	Indi mirimo yo kwita ku bantu idakorerwa hao batuye	889 8890 Other social work activities without accommodation
IGICE Q: UBUGENI , IMYIDAGADURO N'IMIKINO					Section R: Arts, entertainment and recreation
	Ishami rya 90			Imikino , Ubugeni n'imyadagaduro	Division 90 Creative, arts and entertainment activities
		900	9000	Imirimo yerekeranye n'Imikino , Ubugeni n'imyidagaduro	900 9000 Creative, arts and entertainment activities
	Ishami rya 91			Imirimo yo mu masomero, ububiko bw'inyandiko, inzu ndangamurage n'indi mirimo ijyanye n'umuco	Division 91 Libraries, archives, museums and other cultural activities
			9101	Imirimo ikorerwa mu masomero no mu bubiko bw'inyandiko	9101 Library and archives activities
			9102	Imirimo ikorerwa mu nzu ndamurage, n'ubushakashatsi ku mateka y'ahantu n'inyubako	9102 Museums activities and operation of historical sites and buildings
			9103	Imirimo ikorerwa mu busitani bw'ibiti, inyamaswa, no ku mutungo kamere	9103 Botanical and zoological gardens and nature reserves activities
	Ishami rya 92			Imikino n'intego	Division 92 Gambling and betting activities
		920	9200	Imirimo yerekeranye n'imikino n'intego	920 9200 Gambling and betting activities
	Ishami rya 93			Imirimo yerekeranye na siporo, kwishimisha no kuruhuka	Division 93 Sports activities and amusement and recreation activities
		931		Imirimo yerekeranye na siporo	931 Sports activities
			9311	Gukora no gutanganya ibyangombya bikenerwa muri siporo	9311 Operation of sports facilities
			9312	Imirimo ya siporo ikorerwa mu mahriro	9312 Activities of sports clubs

			9319	Indi mirimo ya siporo	9319 Other sports activities
		932		Indi mirimo yerekeranye no kwinezeza no kuruhuka	932 Other amusement and recreation activities
			9321	Imirimo yo kwinezeza ikorerwa muri za parike	9321 Activities of amusement parks and theme parks
			9329	Indi mirimo yo kwinezeza no kuruhuka	9329 Other amusement and recreation activities n.e.c.
IGICE S: INDI MIRIMO YA SERIVISE					Section S: Other service activities
	Ishami rya 94			Imirimo y'amasendicat y'abakozi	Division 94 Activities of membership organizations
		941		Imirimo y'ubucuruzi (business), abakoresha n'abanyamwuga bagize amahuriro	941 Activities of business, employers and professional membership organizations
			9411	Imirimo y'ubucuruzi (business), abakoresha n'abanyamwuga bagize amahuriro	9411 Activities of business and employers membership organizations
				Imirimo y'abanyamwuga bari mu mahuriro y'abakozi	9412 Activities of professional membership organizations
		942	9420	Imirimo ya za sendika	942 9420 Activities of trade unions
		949		Imirimo y'ayandi mahuriro y'abakozi	949 Activities of other membership organizations
			9491	Imirimo y'imahuriro y'abanyamadini	9491 Activities of religious organizations
			9492	Imirimo y'amahuriro ya politike	9492 Activities of political organizations
			9499	Imirimo y'andi mahuriro	9499 Activities of other membership organizations n.e.c.
	Ishami rya 95			Gusana mudasobwa, ibikoresho by'umuntu ku gite cye cyangwa ibyo mu ngo	Division 95 Repair of computers and personal and household goods
		951		Gusana Mudasobwa n'ibikoresho by'itumanaho	951 Repair of computers and communication equipment

			9511	Gusana mudasobwa n'ibindi bikoresho bijyana nayo	9511 Repair of computers and peripheral equipment
			9512	Gusana ibikoresho by'itumanaho	9512 Repair of communication equipment
		952		Gusana ibikoresho by'umuntu ku gite cye n'ibyo mu ngo	952 Repair of personal and household goods
			9521	Gusana ibikoresho bya elegitoronike	9521 Repair of consumer electronics
			9522	Gusana ibikoresho byo mu rugo, n'ibikoresho byo mu busitani	9522 Repair of household appliances and home and garden equipment
			9523	Gusana inkweto n'ibindi bintu bikoze mu ruhu	9523 Repair of footwear and leather goods
			9524	Gusana intebe, ameza , utubati....	9524 Repair of furniture and home furnishings
			9529	Gusana ibindi bintu by'uuntu ku giti cye n'ibyo mu rugo	9529 Repair of other personal and household goods
	Ishami rya 96			Indi mirimo ikorwa n'umuntu ku giti cye	Division 96 Other personal service activities
			9601	Gufura, kumutsa no guhanagura imyenda	9601 Washing and (dry-) cleaning of textile and fur products
			9602	Gutunganya umusatsi n'indi mimirimo y'ubwiza	9602 Hairdressing and other beauty treatment
			9603	Imirimo yo gushyingura n'indi ijyanye n'ibyo	9603 Funeral and related activities
			9609	Indi mirimo ikorwa n'umuntu ku giti cye	9609 Other personal service activities n.e.c.
IGICE T: IMIRIMO Y'ABAKOresha bo mu ngo, IMIRIMO IKORWA IKAVAMO IBITUNGA ABAGIZE URUG					Section T:Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use
	Ishami rya 97			Imirimo yo mu rugo ikorwa n'umukoresha w'abandi bakozi bo mu rugo	Division 97 Activities of households as employers of domestic personnel
		970	9700	Imirimo yo mu rugo ikorwa n'umukoresha w'abandi	970 9700 Activities of households as employers of domestic

				bakozi bo mu rugo	personnel
	Ishami rya 98			Imirimo na serivisi bikorwa ikavamo ibitunga abagize urugo	Division 98 Undifferentiated goods- and services-producing activities of private households
		981	9810	Imirimo ikorerwa mu ngo ikavamo ibitunga abagize urugo	981 9810 Undifferentiated goods-producing activities of private households for own use
		982	9820	Imirimo ya serivisi ikorwa ikorerwa mu ngo ikavamo ibitunga abagize urugo	982 9820 Undifferentiated service-producing activities of private households for own use
IGICE U: IMIRIMO IKORWA N'AMAHURIRO N'IMIRYANGO MPUZAMAHANGA					Section U: Activities of extraterritorial organizations and bodies
	Ishami rya 99			Imirimo y'amahuriro n'imiryango mpuzamahanga	Division 99 Activities of extraterritorial organizations and bodies
		990	9900	Imirimo y'amahuriro n'imiryango mpuzamahanga	990 9900 Activities of extraterritorial organizations and bodies

