**REPUBULIKA Y’ U RWANDA**





**IKIGO CY’IGIHUGU CY’IBARURISHAMIBARE**

**IBARURA RY’ IMIRIMO N’AHO IKORERWA,2017**

**Ibanga ku bisubizo by’ibibazo**

Amakuru atangwa ku rutonde rw’ibibazwa azakoreshwa gusa mu bijyanye n’ibarurishamibare. Nkuko biteganywa n’Itegeko ngengan° 05/2013 ryo kuwa 16/06/2013 rigena imitunganyirize y’ibarurishamibare mu Rwanda, amakuru atanzweagomba kuguma ari ibanga ritagomba guhishurwa ku mpamvu iyo ari yo yose kandi ko umuntu wese ategetswe gutanga amakuru y’ukuri mu mabarura rusange n’andi mabarura.

###### Q1. AHO IKIGO KIBARIZWA

###### 1.1. INTARA/UMUJYI WA KIGALI: …..…...................................................................................................

###### 1.2.AKARERE:……….......................................................................................................................................

1.3.UMURENGE:…...…....................................................................................................................................

1.4.AKAGALI:………………................................................................................................................................

1.5.UMUDUGUDU:………………..........................................................................................................................

1.6.INOMERO Y’IKIGO MU MUDUGUDU:...............................................................................................

1.7.IZINA RY’IKIGO/ETABULISOMA:………………………………………………................................................

1.8. IZINA RY’IKIGO/ETABULISOMA MU MAGAMBO AHINNYE: (Niba rihari)..................................................

1.9.INOMERO ZA TELEFONE Z’IKIGO: .....................................................................................................................

1.10. EMAIL Y’IKIGO**:** (Niba ihari).................................................................................................................................

**Q3. IMIKORERE (UBUZIMA BW’IKIGO)**

1. Barakora

2. Hafunze by’agateganyo

3. Hafunze burundu(**Rangiza ikiganiro**)

4. Barakora ariko yanze gusubiza (**Rangiza ikiganiro**)

**Q2. AHO IKIGO GIKORERA**

1. Mu isoko

2. Ahatari mu isoko

3. Mu gice cy’inganda

4. Agakiriro

**Q4. UMUYOBOZI W’IKIGO**

**4.1. IZINA RY’UMUYOBOZI**:………………………………………..........................................................................

**4.2.IGITSINA:** 1.GABO | 2. GORE **4.4. TELEFONE**: .................................................................

**4.3. IMYAKA Y’AMAVUKO: 4.5. EMAIL**:..........................................................................

**Ukwezi**

**Umwaka**

**Q5.IKIGO CYANYU CYATANGIYE GUKORERA MU RWANDA RYARI?**

**Q6. NI UWUHE MURIMO W’INGENZI IKIGO GIKORA (ESTABLISHMENT)?**

……………………………………………………………………………………………...…..………………………………………………………………………………………….

**IKIRANGO**

**Q8. IBYICIRO BY’IBIGO BYA LETA N’ABIKORERA**

1. Ikigo cy’ubucuruzi

2. Ikigo kitari icy’ubucuruzi

**Q7. ICYICIRO IKIGO KIBARIZWAMO (SECTOR)**

1. Ikigo cy’abikorera
2. Koperative
3. Ikigo cya Leta
4. Ikigo Leta ifatanyije n’abikorera
5. Imiryango itegamiye kuri leta (Rwanda)
6. Imiryango itegamiye kuri leta (mpuzamahanga)

**Q9**

**Q15.1**

**Q10**

**Q15.1**

**Q15.1**

**Q9.UBWENEGIHUGU BWA NYIRI IKIGO**

1. Abanyarwanda 5. Abafatanije (Rwanda + EAC)

2. Abakomoka muri EAC 6. Abafatanije (Rwanda + Ahasigaye (Afurika)

3. Abakomoka mu bindi bihugu by’Afurika 7. Abafatanije (Rwanda + Ahasigaye hose ku isi)

4. Abakomoka ku yindi migabane 8. Abafatanije b’abanyamahanga gusa.

**Q10.UBURYO BW’AMATEGEKO**

**9.1.** Muri ibi bikurikira ikigo cyanyu kiri mu kihe cyiciro? **(**Hitamo igisubizo kimwe**)**

1.Umutungo w’umuntu umwe (Sole propretorship)

2.Isosiyete ifite uburyozwe buhiniye ku migabane (Limited by Share)

3.Isosiyete ifite uburyozwe buhiniye ku ngwate (Limited by guarantee)

4. Isosiyete ifite uburyozwe buhiniye ku migabane n’ingwate(Limited by share and by guarantee)

5. Isosiyete ifite uburyozwe busesuye (unlimited)

6. Ntacyo

**Q 15.1**

**Q15.1**

**Q 11. ESE IMICUNGIRE Y’UMUTUNGO W’IKIGO MUYITANDUKANYA N’IY’URUGO?** 1.YEGO | 2.OYA

**Q12. ESE UYOBORA IKI KIGO UBU NI NAWE NYIRACYO ?** 1.YEGO | 2.OYA

Niba igisubizo ari “YEGO” **Q15.1**

**Q13. IGITSINA CYA NYIRI IKIGO** 1.GABO | 2.GORE **Q14. IMYAKA Y’AMAVUKO**

**Q15.1. ESE IKIGO CYANYU CYABA GIKORA IBARURAMARI RIHORAHO MU BITABO BYABUGENEWE?** 1.YEGO | 2. OYA

**Q16**

**Q15.2. NIBA ARI “YEGO”NI IBIHE BITABO** 1.YEGO | 2. OYA

1. Igitabo gikomatanyije kigaragaza uko umutungo waburi gikorwa uhagaze (Ledgers-GrandLivre) ….....................…

2. Igitabo cyandikwamo ibikorwa by’ubucuruzi umunsi ku munsi (Journals-Double Entry) ………..………….……..…

3. Ifoto y’Umutungo (Balance sheet) …………………………………………………..…………………..…………….…

4. Ifoto y’urwunguko/Ishusho y’ibitubya cyangwa ibyongera UmutungoIncome statement (Profit and loss account)…

5. Inyemezabwishyu (Invoice) ……………………………………………………………………………………………

**Q16. UBWOKO BW’IKIGO (ESTABLISHMENT TYPE)**

1. Icyicaro gikuru

2. Ikigo kidafite amashami

3. Ishami ry’ikigo

4. Agashami

**Q18**

**Q1 Q 17. ICYICARO GIKURU**

**Q17.1. NI UWUHE MURIMO W’INGENZI IKIGO CYOSE HAMWE (ENTIRE ENTERPRISE) GIKORA?**…………………………………………………………………………………………………………………………………………………………….……………………………………………………………………………….… ………………………………………………………………

**IKIRANGO**

**Q17.2 Q17.2 UMUBARE W’AMASHAMI N’UDUSHAMI MU RWANDA HARIMO N’ICYICARO GIKURU**

**Q17.3 UMUBARE WOSE W’ABAKORA MU MASHAMI N’UDUSHAMI BYOSE BYO MU RWANDA HARIMO N’ ICYICARO GIKURU**

**Q18. UMUBARE W’ABAKORA HAKURIKIJWE IGITSINA N’ IGIHE AMASEZERANO Y’AKAZI AMARA**(Iyo ari ku cyicaro gikuru; muri iyi mbonerahamwe huzuzwamo abakora ku cyicaro gikuru gusa)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **IMIHEMBERE / IGIHE AMASEZERANO AMARA** | | **IGITERANYO** | **GABO** | **GORE** |
| **Abakora badahembwa** | Ba nyiri ikigo bagikoramo |  |  |  |
| Abandi bakora badahembwa(Unpaid family workers) |  |  |  |
| Abimenyereza umwuga(Industrial attachment) |  |  |  |
| Abigira umwuga mu kazi |  |  |  |
| **Abakora**  **bahembwa** | Amasezerano y’igihe kitazwi |  |  |  |
| Hejuru y’amezi 6 |  |  |  |
| Ukwezi 1 kugeza ku mezi 6 |  |  |  |
| Munsi y’ukwezi kumwe |  |  |  |
| Abimenyereza umwuga bahembwa(Professional internship) |  |  |  |
|  | **IGITERANYO** |  |  |  |

**Q19. UMUBARE W’ABAKORA HAKURIKIJWE IGITSINA N’UBWENEGIHUGU**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **IGITERANYO** | | | **ABANYARWANDA** | | | **ABANYAMAHANGA** | | | |
| **IGITERANYO** | **GABO** | **GORE** | **IGITERANYO** | **GABO** | **GORE** | **IGITERANYO** | **GABO** | **GORE** |
|  |  |  |  |  |  |  |  |  |

(Iyo ari ku cyicaro gikuru; muri iyi mbonerahamwe huzuzwamo abakora ku cyicaro gikuru gusa)

**Icyitonderwa: Ibibazo bikurikira (Q20, Q21)bibazwa gusa igihe ibisubizo kuri Q7 ari 1, 2 cg kuri Q8 ari 1.**

**Q20. AMAFARANGA Y’IGICURUZO MU MWAKA**

**WOSE 2016** (Iki kibazo ntikireba ibigo byatangiye 2017)

1. Munsi y’ibihumbi 300 Frw
2. 300000 - <12 000 000Frw
3. 12 000 000 -<20 000 000 Frw
4. 20 000 000 – 50 000 000 Frw
5. Hejuru ya miliyoni 50 Frw

**Q21. IGISHORO GIKORESHWA UBU**

1. Munsi y’ibihumbi 500
2. Kuva ku bihumbi 500 kugeza kuri miliyoni 15
3. Hejuru ya miliyoni 15 kugeza kuri miliyoni 75
4. Hejuru ya miliyoni 75

**Q22. ESE IKIGO CYANYU CYABA CYARANDIKISHIJWE AHA HAKURIKIRA ?** 1.YEGO | 2.OYA

1. Umurenge ………………….…………………………………

2. Akarere ………………………………………………………

3. Ikigo gishinzwe amakoperative mu Rwanda ( RCA) …………

4. Urugaga rw’abikorera (PSF ) ………………………….……..

5. Ikigo cy’igihugu gishinzwe imiyoborere myiza (RGB)……..

6. Isanduku y’Ubwiteganyirize bw”Abakozi (RSSB)………….

7. Ikigo cy’Iterambere (RDB)…………………………………..

8. Ikigo cy’Imisoro n’Amahoro (RRA)…………………………

9. Ibiro bishinzwe abinjira n’abasohoka………………………

10. Ikindi kigo …………………………………………….…….

Niba ari **YEGO** kuri **Q 22.10**, kivuge …………………………………………………………………….

**Q23a. WIGEZE UGURISHA CYANGWA UGURA IBICURUZWA/GOODS MU MAHANGA MU MEZI 12 ASHIZE?**

1. Yego, twagurishije ibicuruzwa mu mahanga

2. Yego, twaguze ibicuruzwa mu mahanga

3. Yego, twagurishije kandi tugura ibicuruzwa mu mahanga

4. Oya

**Q23b. WIGEZE UGURISHA CYANGWA UGURA SERIVISI/ SERVICES MU MAHANGA MU MEZI 12 ASHIZE?**

1. Yego, twagurishije serivisi mu mahanga

2. Yego, twaguze serivisi mu mahanga

3. Yego, twagurishije kandi tugura serivisi mu mahanga

4. Oya

**Q24. MWISHYURA UBUHE BWOKO BW’IMISORO? (**Subiza ibibazo byose**)**1.YEGO | 2.OYA

1. Umusoro ku nyongera gaciro(TVA)………………………………………………………………..……

2. Umusoro ku mushahara (TPR/PAYE)…………………………………………………………………….

3. Umusoro ku nyungu (Income tax)…………………………………………………………………………

4. Umusoro wihariye hagendewe ku miterere y’igicuruzwa (Excise duties tax)……………………….…..

5. Umusoro ku bitumizwa mu mahanga(Import duties tax)…………………………………………………

6.Umusoro ku burengazira bwo gukorera ubucuruzi mu Rwanda (Trading license tax/Patante) ……….…

7.Umusoro ku bukode (Rental income tax)…………………………………………………………………

8.Umusoro ushingiye ku gicuruzo cy’umwaka (Flat tax)………………………………………..…………

**NIBA ARI “2” RANGIZA IKIGANIRO**

**Q25. ESE MUGIRA NOMERO Y’USORA (TIN NUMBER)** 1.YEGO | 2.OYA

**Q26. NI IYIHE NOMERO Y’USORA YANYU (TIN NUMBER) (**Niba ari ku ishami ry’ikigo cyangwa ku gashami, wandika nomero y’usora y’icyicaro gikuru )

Umukarani w’ibarura……………………………………… ………………… Tel:.............................Itariki : \_\_\_\_/ \_\_\_/ \_\_\_\_ Umukono \_\_\_\_\_\_\_

Umugenzuzi ……………………………………… ………………… Tel:**.** …………………...Itariki : \_\_\_\_/ \_\_\_/ \_\_\_\_ Umukono \_\_\_\_\_\_\_\_\_\_\_\_\_

Ikigo cy’Igihugu gishinzwe ibarurishamibare mu Rwanda kibashimiye ubufatanye bwiza mwagaragaje.

Ikigo cy’Igihugu gishinzwe Ibarurishamibare mu Rwanda

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