



## IBARURA RY' IMIRIMO N' AHO IKORERWA, 2020

### Ibanga ku bisubizo by'ibibazo

Amakuru atangwa ku rutonde rw'ibibazwa azakoreshwa gusa mu bijyanye n'ibarurishamibare. Nkuko biteganywa n'Itegeko ngengan° 05/2013 ryokuwa 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 YA TELEFONE Y'IKIGO: .....
- 1.10. EMAIL Y'IKIGO: (Niba ihari).....

### Q2. AHO IKIGO GIKORERA

- Mu isoko
- Ahatari mu isoko
- Mu gice cy'inganda
- Agakiriro/ ICPCs

### Q3.1 IMIKORERE (UBUZIMA BW'IKIGO)

- Barakora → **Q4**
- Hafunze by'agateganyo
- Hafunze burundu → **Q3.3**

### Q3.2 IMPAMVU IKIGO GIFUNZE BY'AGATEGANYO

- COVID-19
- Hafunzwe n'inzego z'ibanze
- Hafunzwe na RRA
- Gusana inyubako/kuvugurura
- Ibihe by'umwaka (bakora mu gihe cy'isarura)
- Indi mpamvu (yivuge).....

→ **Q4**

### Q3.3 IMPAMVU IKIGO GIFUNZE BURUNDU

- COVID-19
- Guhomba
- Guseswa
- Cyangirije igihe cyagombaga kumara
- Indi mpamvu (yivuge).....

**Soza ikiganiro**

### Q4. UMUYOBOZI W'IKIGO

- 4.1. IZINA RY'UMUYOBOZI: .....
- 4.2. IGITSINA: 1. GABO 2. GORE
- 4.3. IMYAKA Y'AMAVUKO:
- 4.4. TELEFONE: .....
- 4.5. EMAIL: .....

### Q5. IBIKORWA BYANYU BYATANGIYE RYARI MURWANDA?

Ukwezi	Umwaka
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

### Q6. NI UWUHE MURIMO W'INGENZI IKIGO GIKORA (ESTABLISHMENT)?

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

1. Abikorera  
2. Koperative  
3. Leta  
4. Leta ifatanyije n'abikorera  
5. Imiryango itari iya Leta (Rwanda)  
6. Imiryango itari iya Leta (mpuzamahanga)

→ **Q9**

→ **Q15.1**

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

1. Ikigo cy'ubucuruzi → **Q10**

2. Ikigo kitari icy'ubucuruzi → **Q15.1**

**Q9.UBWENEGIHUGU BWA NYIRI IKIGO**

1. Abanyarwanda  
2. Abakomoka muri EAC  
3. Abakomoka mu bindi bihugu by'Afurika  
4. Abakomoka ku yindimigabane

5. Abafatanyije (Rwanda + EAC)  
6. Abafatanyije (Rwanda + Ahasigaye (Afurika)  
7. Abafatanyije (Rwanda + Ahasigaye hose ku isi)  
8. Abafatanyije b'abanyamahanga gusa.

**Q10.UBURYO BW'AMATEGEKO**

Muri ibi bikurikira ikigo cyanyu cyandikishijwe mu kihe cyiciro? (Hitamo igisubizo kimwe)

1. Ikigo cy'umuntu ku giti cye (Sole proprietorship)  
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**

**Q 11. ESE IMICUNGIRE Y'UMUTUNGO W'IKIGO MUYITANDUKANYA N'IY'URUGO?**

1.YEGO 2.OYA

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

Niba igisubizo ari "YEGO" → **Q15.1**

**Q13. IGITSINA CYA NYIRI IKIGO** 1.GABO2.GORE

**Q14. IMYAKA Y'AMAVUKO**

**Q15.1. ESE IKIGO CYANYU CYABA GIKORA IBARURAMARI RIHORAHO MU BITABO BYABUGENEWE?** 1.YEGO 2. OYA → **Q16**

**Q15.2. NI IBIHE BITABO MURI IBI BIKURIKIRA ?** 1.YEGO 2. OYA

1. Igitabo gikomatananyije 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 Umutungo Income statement (Profit and loss account) ...

5. Inyemezabwishyu (Invoice) .....

6. Ibindi (Other).....

Niba igisubizo ari **YEGO** kuri 15.2.6, kivuge.....

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

1. icyicaro gikuru  
2. Ikigo kidafite amashami  
3. Ishami ry'ikigo  
4. Agashami

→ **Q18**

**Q 17. ICYICARO GIKURU**

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

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**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'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)

**Q19. 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
<b>Abakora badahembwa</b>	Ba nyiri ikigo bagikoramo			
	Abandi bakora badahembwa(Unpaid family workers)			
	Abahugurwa bakanimenyereza umwuga mu kazi (Industrial attachment)			
	Abigira umwuga mu kazi (Apprentice)			
<b>Abakora bahembwa</b>	Abimenyereza umwuga bahembwa(Professional internship)			
	Munsi y'ukwezi kumwe			
	Ukwezi 1 kugeza ku mezi 6			
	Hejuru y'amezi 6			
	Amasezerano y'igihe kitazwi			
	<b>IGITERANYO</b>			

**Icyitonderwa: Ibibazo bikurikira (Q20, Q21) bibazwa gusa icyicaro gikuru cyangwa ku Ikigo kidafite amashami kandi ibisubizo kuri Q7 ari 1, 2 cg kuri Q8 ari 1.**

**Q20. AMAFARANGA Y'IGICURUZO MU MWAKA WOSE 2019** (Iki kibazo ntikireba ibigo byatangiyeye 2020)

- Munsi y'ibihumbi 300 Frw
- 300000 - <12 000 000Frw
- 12 000 000 - <20 000 000 Frw
- 20 000 000 – 50 000 000 Frw
- Hejuru ya miliyoni 50 Frw

**Q21. IGISHORO GIKORESHWA UBU**

- Munsi y'ibihumbi 500
- Kuva ku bihumbi 500 kugeza kuri miliyoni 15
- Hejuru ya miliyoni 15 kugeza kuri miliyoni 75
- Hejuru ya miliyoni 75

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

- Umurenge .....
- Akarere .....
- Ikigo gishinzwe amakoperative mu Rwanda ( RCA) .....
- Urugaga rw'abikorera (PSF) .....
- Ikigo cy'igihugu gishinzwe imiyoborere myiza (RGB).....
- Isanduku y'Ubwiteganyirize bw'Abakozi (RSSB).....
- Ikigo cy'Iterambere (RDB).....
- Ikigo cy'Imisoro n'Amahoro (RRA).....
- Ibiro bishinzwe abinjira n'abasohoka.....
- 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 ushingiyeye ku gicuruzo cy'umwaka (Flat tax).....


**Q25. ESE MUGIRA INOMERO Y'USORA (TIN NUMBER) 1.YEGO 2.OYA**

**NIBA ARI "2" RANGIZA IKIGANIRO**

**Q26. INOMERO Y'USORA (TIN NUMBER) YANYU NI IYIHE? (Niba ari ku ishami ry'ikigo cyangwa ku gashami, wandika numero y'usora y'icyicaro gikuru )**

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**Q27. INOMERO Y'INYUBAKO (Building Number)**

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**Icyitonderwa:** Mbere yo gufata GPS, rebe ku ikarita igaragaza aho ibigo biherereye inomero y'inyubako (Building Number) ubanze uyuzuye ku kibazo kibanziriza GPS, niba utayibona fata GPS

Umukarani w'ibarura..... Tel:..... Itariki : \_\_\_/\_\_\_/\_\_\_ Umukono \_\_\_\_\_

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

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