

REPUBLIQUE DU RWANDA



PROVINCE DE L' OUEST  
DISTRICT DE RUSIZI  
UNITE DES FINANCES  
SERVICE DES IMPOTS ET TAXES

**IBIPIMO BY'IMISORO N'AMAHORO 2014-2015**

**A. IMISORO**

**I. UMUSORO KU MUTUNGO UTIMUKANWA**

<b>NO</b>	<b>UMUTUNGO UTIMUKANWA</b>	<b>UMUSORO</b>
1	Ubutaka n'inyubako bifite impapuro mpamo	1/1000 by'agaciro gasoreshwa
2	Ubutaka bucukurwaho kariyeri	1/1000 by'agaciro gasoreshwa

**II. UMUSORO W'IPATENTI**

**II.1. IBIKORWA BYOSE BIBYARA INYUNGU BYANDIKISHIJE GUTANGA TVA**

<b>NO.</b>	<b>Amafaranga yose yacurujwe</b>	<b>Umusoro ugomba gutangwa mu Frw</b>
1	Kuva ku Frw 1 kugera ku Frw 40.000.000	60,000
2	Kuva ku Frw 40.000.001 kugera ku Frw 60.000.000	90,000
3	Kuva ku Frw 60.000.001 kugera ku Frw 150.000.000	150,000
4	Hejuru ya Frw 150.000.000	250,000

**II.2. IBINDI BIKORWA BIBYARA INYUNGU****II.2.1 Abacuruzi badafite amaduka (Ambulants) n'abanyabukorikori badakoresha imashini**

<b>N0.</b>	<b>Inzego z'imirimo</b>	<b>Mu Mujyi</b>	<b>Mu cyaro</b>
1	Abacuruza ku bitara mu isoko	6,000	4,000
2	Abacuruzi b'amakarita y'itumanaho	6,000	4,000
3	Abacuruza umuriro wa cash power	6,000	4,000
4	Abakora chargement ya batteries za telephone	6,000	4,000
5	Abacuruza telephone zigendanwa hanze	6,000	4,000
6	Aba reparateurs banyuranye bakorera hanze	6,000	4,000
7	Abadozi b'inkweto bakorera hanze	6,000	4,000
8	Abadozi badafite badakorera muri ateliers	6,000	4,000
9	Abasatura imbaho (Les scieurs)	6,000	4,000
10	Umuntu ku giti cye ukoresha imashini idoda	6,000	4,000
11	Amato aroba amafi	6,000	4,000

**II.2.2. Abatwara abantu n'ibintu kuri moto**

<b>N0.</b>	<b>Inzego z'imirimo</b>	<b>Mu Mujyi</b>	<b>Mu cyaro</b>
1	Gutwara abantu kuri moto / Velo moteur	6,000	4,000
2	Gutwara ibintu kuri Moto zabugenewe	6,000	4,000

**II.2.3. Ubucuruzi n'ubukorikori bwifashisha imashini**

<b>N0.</b>	<b>Inzego z'imirimo</b>	<b>Mu Mujyi</b>	<b>Mu cyaro</b>
1	Imashini zisya ibinyampeke	30,000	20,000
2	Atelier zisana ibikoresho n'ibyuma bikoresha umuriro	30,000	20,000
3	Amabarizo	30,000	20,000
4	Gusudira (Atelier de soudure)	30,000	20,000
5	Studio Photo	30,000	20,000
6	Atelier z'ubudozi	30,000	20,000

Ibipimo by'imisoro n'amahoro 2014/2015

7	Ibinamba (Car wash)	30,000	20,000
8	Garage	30,000	20,000
9	Sallons de coiffures	30,000	20,000

**II.2.4. Ibinyabiziga byose uretse amagare**

<b>N0.</b>	<b>Inzego z'imirimo</b>	<b>Mu Mujyi</b>	<b>Mu cyaro</b>
1	Taxi voitures	40,000	40,000
2	Minibus	40,000	40,000
3	Coastel	40,000	40,000
4	Bus	40,000	40,000
5	Camionnette Hilux / Daihatsu	40,000	40,000
6	Camion Ben	40,000	40,000
7	Camion FUSO	40,000	40,000
8	Camion avec remorque	40,000	40,000

**II.2.5. Imirimo yo gutwara ibintu n'abantu mu mato afite moteri**

<b>N0.</b>	<b>Inzego z'imirimo</b>	<b>Mu Mujyi</b>	<b>Mu cyaro</b>
1	Gutwara abantu n'ibintu mu bwato bwa moteri	20,000	20,000

**II.2.6. Indi mirimo ibyara inyungu**

<b>N0.</b>	<b>Inzego z'imirimo</b>	<b>Mu Mujyi</b>	<b>Mu cyaro</b>
1	Alimentation	30,000	20,000
2	Cafés internet	30,000	20,000
3	Auto école	30,000	20,000
4	Bar	30,000	20,000
5	Boucheries et Patisserie	30,000	20,000
6	Boulangerie	30,000	20,000
7	Billard	30,000	20,000

Ibipimo by'imisoro n'amahoro 2014/2015

8	Boutiques	30,000	20,000
9	Briquetterie	30,000	20,000
10	Bureau de change	30,000	20,000
11	Cabaret	30,000	20,000
12	Buvette	30,000	20,000
13	Cafés Restaurant	30,000	20,000
14	Carrières	30,000	20,000
15	KIOSQUE	30,000	20,000
16	Magasin en détails	30,000	20,000
17	Depot de tout genre	30,000	20,000
18	Ciné-Video	30,000	20,000
19	Pharmacie	30,000	20,000
20	Dispensaire	30,000	20,000
21	Equipes de Peches Isambaza	30,000	20,000
22	Papeteries	30,000	20,000
23	Secretariat Publique	30,000	20,000
24	Librairies	30,000	20,000
25	Ventes des oeufs	30,000	20,000
26	Vente des sables	30,000	20,000
27	Entreprise de construction et autres entreprises	Cfr TVA	cfr TVA
28	Quincailleries	Cfr TVA	cfr TVA
29	Sociétés de communication (MTN, TIGO, AIRTEL)	Cfr TVA	cfr TVA
30	Station de ravage	Cfr TVA	cfr TVA
31	Hotels	Cfr TVA	cfr TVA
32	Station d'essence	Cfr TVA	cfr TVA
33	Unité de production des Photos	Cfr TVA	cfr TVA
34	Usines	Cfr TVA	cfr TVA
35	Banki n'ibigo by'imari	Cfr TVA	cfr TVA
36	Compagnie d'Assurance	Cfr TVA	cfr TVA
37	Homes, Motels et Maisons d'accueil	Cfr TVA	cfr TVA

### **III. UMUSORO KU NYUNGU Z'UBUKODE**

<b>NO.</b>	<b>INYUNGU ISORESHWA</b>	<b>IGIIMO CY'UMUSORO</b>
1	Kuva ku Frw 1 kugera ku Frw 180.000	0%
2	Kuva ku Frw 180.001 kugera ku Frw 1.000.000	20%
3	Hejuru ya Frw 1.000.000	30%

### **B. AMAHORO**

#### **I. AMAHORO ASHINGIYE KU IKORESHA RY'UMUTUNGO RUSANGE WA LETA**

##### **I.1. AMAHORO YO MU ISOKO**

##### **I.1. 1 MU ISOKO RY'ITERAMBERE RYUBAKIYE**

<b>NO</b>	<b>IBICURUZA</b>	<b>AMAHORO KU KWEZI KU MWANYA UMWE W'IGITARA</b>	
		<b>Ahafatwa nka santeri z'ubucuruzi</b>	
		<b>NYAKABUYE</b>	<b>RWIMBOGO</b>
1	Ibinyampeke n'ibinyamisogwe	3,000	3,000
2	Amavuta yo kurya	3,000	3,000
3	Ibirungo	3,000	3,000
4	Amafi anyuranye	3,000	3,000
5	Imbutu	3,000	3,000
6	Inyama	3,000	3,000
7	Inyongeramusaruro	3,000	3,000
8	Ibinyamafufu	3,000	3,000
9	Imyenda ya sekeni	3,000	4,000
10	Imyenda ya pret à porter	3,000	4,000

11	Uruconco	3,000	3,000
12	Inkweto	3,000	3,000

## I.1. 2 MU ISOKO RITUBATSE

NO	IGICURUZWA	AMAHORO YISHYURWA KU KWEZI		
		Ahafatwa nk'umujyi	Ahafatwa nka santeri z'ubucuruzi	Ahafatwa nk'icyaro
		Gihundwe, Mururu	BUGARAMA, MUGANZA, NYAKABUYE	
1	Vente des divers marchandises (Céréales, etc)	3,000	2,500	1000
2	Vente des pagnes	4,500	3,000	1000
3	Vente des habits pret à porter(uruconco)	4,500	3,000	1000
4	Vente des vêtements Sekeni	4,500	3,000	1000
5	Vente d'huile de palme en détail	3,000	2,500	1000
6	Vente d'huile de palme en gros	3,000	2,500	1000
7	Vente de Blaises/Charbons pour combustible	3,000	2,500	1000
8	Vente des Souliers	4,500	3,000	1000
9	Vente des Volailles	4,500	3,000	1000
10	Vente des Petit bétails/Moutons/Chèvres/Porcs	4,500	3,000	1000
11	Vente des aubergines	3,000	2,500	1000
12	Vente des Tomates	3,000	2,500	1000
13	Vente des oignons	3,000	2,500	1000
14	Vente des Sels de cuisine et tables	3,000	2,500	1000
15	Vente du riz	3,000	2,500	1000
16	Vente des Pommes de terre	3,000	2,500	1000
17	Vente des Maïs frais	3,000	2,500	1000
18	Vente des Maïs secs	3,000	2,500	1000
19	Vente des Patates douces	3,000	2,500	1000
20	Vente des Haricôts	3,000	2,500	1000

Ibipimo by'imisoro n'amahoro 2014/2015

21	Vente des Farines de Soja	3,000	2,500	1000
22	Vente d'autres Farines	3,000	2,500	1000
23	Vente des Petits-poissons sechés (sur balance)	3,000	2,500	1000
24	Vente des Petit-poissons sechés	3,000	2,500	1000
25	Vente d'autres Poissons	3,000	2,500	1000
26	Vente des Poissons (mikeke)	3,000	2,500	1000
27	Vente des bananes légumineuses	3,000	2,500	1000
28	Vente des Arachides	3,000	2,500	1000
29	Vente de services sur Balance	3,000	2,500	1000
30	Vente des Sorghos	3,000	2,500	1000
31	Vente des Tabats non traités	3,000	2,500	1000
32	Vente des Jus de banane	3,000	2,500	1000
33	Vente des Fruits	3,000	2,500	1000
34	Vente des Intrants agricoles et Produits phyt.	3,000	2,500	1000

I.2. AMAHORO KURI PARIKINGI

NO	UBWOKO BW'IKINYABIZIGA	AMAHORO YISHYURWA		
		KU ISAHA	KU MUNSI	KU KWEZI
1	Imapikipiki	100	200	5,000
2	Imodoka nto	100	500	10,000
3	Ikamyo nto na minibisi	200	1,000	12,000
4	Ikamyo nini idafite rimoruki ,bisi nini na taragiteri	400	2,000	15,000
5	Ikamyo ifite remoruki n'imashini nini ikoreshwa mu kubaka no gukora imihanda	1,000	5,000	20,000

I. 3. AMAHORO KURI PARIKINGI RUSANGE (GARE ROUTIERE)

NO	UBWOKO BW'IKINYABIZIGA	AMAHORO YISHYURWA	IGIHE YISHYURWA
1	Minibisi zifite imyanya itarenze 18 n'amavetiri akora ta	500	Uko yinjije muri gare
2	Bisi n'izindi modoka zifite imyanya iri hagati ya 18 na 3	1,000	Uko yinjije muri gare

Ibipimo by'imisoro n'amahoro 2014/2015

3	Bisi n'izindi modoka zifite imyanya iri hagati ya 30 na 5	1,500	Uko yinjiye muri gare
4	Bisi n'izindi modoka zifite imyanya yicarwamo irenze m	3,000	Uko yinjiye muri gare
5	Imodoka idakora imirimo rusange yo gutwara abagenzi yinjiye muri gare	200	Uko yinjiye muri gare

**I.4. AMAHORO KURI ZA PARIKINGI Z'UBWATO**

NO	UBWOKO BW'UBWATO	AMAHORO YISHYURWA	
		Ku munsu	ku kwezi
1	Ubwato bufite moteri bwikorera toni zitarenze eshanu (5T)	150	4,000
2	Ubwato bufite moteri bwikorera toni zirenze eshanu (5T)	200	5,000
3	Ubwato butoya budafite moteri	100	3,000

**I. 5. AMAHORO KU BUKODE BW'UBUTAKA**

Reba umugereka wa mbere

**I.6 Amahoro ku bukode bw'ubutaka bwagenewe gucukurwaho kariyeri**

NO	IGISORESHWA	AMAHORO YISYURWA	IGIHE YISHYURWA
1	Ubutaka bugenewe gucukurwaho kariyeri ariko butarahabwa impapuro mpamo	30 Frw/m <sup>2</sup>	Ku mwaka

**II. AMAHORO ASHINGIYE KU IKORESHA RY'UMUTUNGO RUSANGE WA LETA**



## II.1. AMAHORO Y'ISUKU RUSANGE

NO	IBIKORWA BYISHYURIRWA	AMAHORO Y'ISHYURWA			
		Ahafatwa nk'umuji	Ahafatwa nka santeri z'ubucuruzi		Ahafatwa nk'icyaro
		KAMEMBE, GIHUNDWE, MURURU	BUGARAMA, MUGANZA, NYAKABUYE, RWIMBOGO	Kiyabo, Kagarama, Mashya, Bambiro-Mibilizi, Giheke, Gatebe na Hepfu	
1	Atelier des activites electroniques	5000	4000	3000	1000
2	Alimentation	5000	4000	3000	1000
3	Atelier de Couture	5000	4000	3000	1000
4	Atelier de menuiserie	5000	4000	3000	1000
5	Atelier de soudure	5000	4000	3000	1000
6	Ateliers de Menuiserie ordinaire	5000	4000	3000	1000
7	Ateliers ou Cafés Internet	5000	4000	3000	1000
8	Aéroport de Kamembe	10000	0	0	0
9	Auto École	5000	4000	3000	1000
10	EWSA	10000	4000	3000	1000
11	Bar	5000	4000	3000	1000
12	Billards	5000	4000	3000	1000
13	Bougeries du Peuple	5000	4000	3000	1000
14	Boulangérie Pâtisserie	5000	4000	3000	1000
15	Boutiques commerciales	5000	4000	3000	1000
16	Briqueteries	5000	4000	3000	1000
17	Bureau de change	5000	4000	3000	1000
18	Buvette	5000	4000	3000	1000
19	Cabaret des Casix	5000	4000	3000	1000

## Ibipimo by'imisoro n'amahoro 2014/2015

20	Cabinet d'avocat	5000	4000	3000	1000
21	Café-Résto	5000	4000	3000	1000
22	Compagnies d'Assurance	10000	5000	3000	1000
23	Comptoir de vente des Produits MTN	5000	4000	3000	1000
24	Comptoir Pharmaceutique	5000	4000	3000	1000
25	Coopératives d'Épargne et de crédit	5000	4000	3000	1000
26	Coopératives commerciales	5000	4000	3000	1000
27	Cyberpost/Post et services connexes	5000	4000	3000	1000
28	Divers Magasins	5000	4000	3000	1000
29	Formations Sanitaires privées	5000	4000	3000	1000
30	Garages et Services d'entretien des véhicules	10000	4000	3000	1000
31	Home/Maison d'Accueil	10000	5000	3000	1000
32	Hôtel	10000	5000	3000	1000
33	Ibinamba (car wash)	10000	4000	3000	1000
34	Institutions Financières Bancaires	10000	5000	3000	1000
35	Kiosques Commerciaux	5000	4000	3000	1000
36	Labo-Photo	5000	4000	3000	1000
37	Magasins des Pièces de Rechange	5000	4000	3000	1000
38	Moulin	5000	4000	3000	1000
39	Papeterie	5000	4000	3000	1000
40	Pharmacie	5000	4000	3000	1000
41	Quincaillerie	5000	4000	3000	1000
42	Restaurant	5000	4000	3000	1000
43	Salon de Coiffure	5000	4000	3000	1000
44	Secrétariat Publique	5000	4000	3000	1000
45	Services Cinématiques	5000	4000	3000	1000
46	Services d'entreposage	5000	4000	3000	1000
47	Services des Post et Communication	5000	4000	3000	1000
48	Station de lavage	5000	4000	3000	1000
49	Station des produits Pétroliers	10000	5000	3000	1000
50	Studio Photo	5000	4000	3000	1000

Ibipimo by'imisoro n'amahoro 2014/2015

51	Vente des documents de Librairie	5000	4000	3000	1000
52	Usine de tout genre	10000	5000	3000	1000
53	Étalage au marché	5000	4000	3000	1000
54	Iduka rikoreramo abantu barenze umwe	10000	5000	3000	1000

**II.2. AMAHORO YO GUSHYINGIRWA KU MUNSI UTANDUKANYE N'UWAGENWE N'INAMA NJYANAMA**

<b>N0</b>	<b>IBIKORWA BYISHYURIRWA</b>	<b>AMAHORO YISHYURWA</b>
1	Gushyingirwa ku muni utandukanye n'uwemejwe n'Inama Njyanama	100000

**II.3. AMAHORO YAKWA KU BYANGOMBWA KURI SERIVISI Z'IBYANGOMBWA BY'UMUTUNGO UTIMUKANWA**

<b>N0</b>	<b>SERIVISE ISABWA</b>	<b>AMAHORO ATANGWA</b>
1	Guhindura izina rya nyiri umutungo utimukanwa	20,000
2	Kwandikisha, Guhanagura, Kuvugurura, Kwimura ubugwate	1,200
3	Icyemezo cyo gusana, Kuvugurura inyubako cyangwa kubaka uruzitoro rw'inzu	1,200
4	ya 100 m <sup>2</sup>	20,000
5	Uruhushya rwo kubaka ku hantu hante ubuso bun n'agati ya 100 m <sup>2</sup> na 500 m <sup>2</sup>	40,000
6	Uruhushya rwo kubaka ku hantu hafite ubuso kuva kuri 500 m <sup>2</sup> kuzamura	60,000
7	ikibanza	5,000
8	Guhindura cyangwa icyemezo cy'ubukode gishya	5,000
9	Gusaba gukorerwa igishushanyo kerekana imbago, ishusho n'ubuso bw'ikibanza	10,000
10	Guhindura izina cyangwa imigabane muri sosiyeti	20,000

## II.4. AMAHORO YAKWA KU BYEMEZO BITANGWA NA LETA N'INYANDIKO ZISHYIRWAHO UMUKONO NA NOTERI

N0	IBYEMEZO BITANGWA	AMAHORO ATANGWA
1	Inyandiko y'irangamimerere	3,000
2	Kopi y'inyandiko y'irangamimerere	2,400
3	Inyandiko ihinnye y'irangamimerere	1,200
4	Icyemezo cy'uko umuntu akiriho	1,200
5	Icyemezo cy'indangamuntu	500
6	Icyemezo cy'amavuko	500
7	Icyemezo cy'uko umuntu yashyingiwe	500
8	Icyemezo cy'uko umuntu atashyingiwe	500
9	Kwemeza inyandiko bikoze n'umukozi ubifitiye ububasha	1,500
10	Ihamya ry'amasinyatire ari ku nyandiko	2,000
11	Gushyira umukono wa Noteri kuri sitati	5,000
12	Gushyira umukono wa Noteri ku masezerano ayo ariyo yos	2,000
13	Serivisi yo kugurisha mu cyamunara imutungo itimukanwa	5,000
14	Agatabo ko gushyingirwa	1,500
15	Ikindi cyemezo kitagenewe ikiguzi (Attestation de non créance, attestation de salaire,...)	1,500
15	Uruhusya rwo kubumba amatafari n'amategura	10,000
17	Uruhusya rwo gutwika amakara	10,000

### III IBIPIMO BY'ANDI MAFARANGA YAKIRWA

#### III. 1 ICYAPA CYAMAMAZA NA BANDEROLE

NO	Ubwoko bw'icyapa cyamamaza cyangwa banderole	Amahoro yishyurwa
1	Buri ruhande rw'icyapa cyamamaza ibikorwa cyangwa imirimo ibyara inyungu	15,000 Frw/m <sup>2</sup> ku mwaka
2	Banderole yanditseho ubutumwa bumenyekanisha igikorwa	10,000 Frw ku munsu
3	Icyapa cyamamaza hakoreshejwe ikoranabuhanga	80,000 Frw ku mwaka

#### III.2 IIMINARA Y'ITUMANAHO N'ISAKAZAMAJWI

NO	Ubwoko bw'umunara	Amahoro atangwa ku mwaka
1	Umunara w'itumanaho cyangwa w'isakazamajwi	2,000 Frw/m
2	Inyubako ishinzeho umunara	1,000 Frw/m

#### III. 3 AMAHORO KU BWIKOREZI BW'IBIKOMOKA KURI KARIYERI KU MASHYAMBA

Ingano y'ibyikorewe	Amahoro yishyurwa
Toni imwe yikorewe	1,000 Frw /Toni imwe ipakiwe

#### III,4 AMAHORO YISHYURWA MU KUBAGA

NO	Amatungo	Ahafatwa nk'umujyi	Ahafatwa nka santeri z'ubucuruzi	Mu cyaro
1	Kubaga amatungo magufi (ihene, intama)	2,000	1,000	1,000
2	Kubaga amatungo magufi (ingurube)	5,000	2,000	2,000
3	Kubaga amatungo maremare (inka, ...)	10,000	5,000	5,000

## III.5 GUKODESHA INYUBAKO N'IMIRIMA Y'AKARERE

N0	IGIKODESHA	IGICIRO	IGIHE YISHYURWA
1	Maison de passage ya Nkombo	500,000	ku kwezi
2	Stade y'Akarere	250,000	ku munsi
3	Inzu mberabyombi y'Akarere	250,000	ku munsi
4	Gukodesha gare mu bikorwa byo kwamamaza n'imurika gu	300,000	ku munsi
5	Bureaux zo muri gare	75,000	ku kwezi
6	Inzu y'ubucuruzi iri i Mururu (Karangiro )	30,000	ku kwezi
7	Amabutiki ari mu isoko rya Bugarama	7,500	ku kwezi
8	Amabutiki ari mu isoko rya Nyakabuye	11,000	ku kwezi
9	Boucherie iri mu isoko rya Bugarama	30,000	ku kwezi
10	Boucherie nini ziri mu isoko rya Nyakabuye	30,000	ku kwezi
11	Boucherie nto ziri mu isoko rya Nyakabuye	18,000	ku kwezi
12	Bucherie ziri mu isoko rya Rwimbogo	20,000	ku kwezi
13	Amazu y'amacumbi ari ku Mirenge	25,000	ku kwezi
14	Icyanya cy'umuceri cya Bugarama	12,000 Frw/Bloc	ku mwaka
15	Ibindi bishanga	400 Frw/are	ku mwaka
16	Indi mirima	800 Frw / are	ku mwaka
17	Gukodesha Ubusitani bw'Akarere	20,000	ku munsi

**AMATEGEKO YAGENDEWEHO**

- 1 Itegeko n° 59/2011ryo kuwa 31/12/2011 risyiraho inkomoko n'imari n'umutungo by'inzego z'ibanze rikanagena imikoreshereze yabyo
- 2 Iteka rya Minisitiri n° 005/12/10/tc ryo kuwa 22/06/2012 rigena uburyo bwo kubahiriza  
Itegeko N0 59/2011ryo kuwa 31/12/2011 risyiraho inkomoko n'imari n'umutungo by'inzego z'ibanze rikanagena imikoreshereze yabyo
- 3 Iteka rya Perezida n° 25/01 ryo kuwa 09/07/2012 rishyiraho urutonde kandi rigena ibipimo ntarengwa by'amahoro  
n'andi mafaranga yakirwa n'inzego z'ibanze

**Biteguwe na :**

**NTIVUGURUZZA Gervais**  
Umunyamabanga Nshingwabikorwa  
w'agateganyo w'Akarere ka Rusizi

**Bisuzumwe na**

**NZEYIMANA Oscar**  
Umuyobozi w'Akarere ka Rusizi

**Byemejwe n'Inama Njyanama yo kuwa 27 Kamena 2014**

**KAMANZI Symphorien**  
Umuyobozi w'Inama Njyanama y'Akarere ka Rusizi

