



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)

Q2. AHO IKIGO GIKORERA

1. Mu isoko
2. Ahatari mu isoko
3. Mu gice cy'inganda
4. Agakiro

Q3. IMIKORERE (UBUZIMA BW'IKIGO)

1. Barakora
2. Hafunze by'agateganyo
3. Hafunze burundu (**Rangiza ikiganiro**)
4. Barakora ariko yanze gusubiza (**Rangiza 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. IKIGO CYANYU CYATANGIYE GUKORERA MU RWANDA RYARI?

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. Ikigo cy'abikorera → Q9
2. Koperative
3. Ikigo cya Leta → Q15.1
4. Ikigo Leta ifatanyije n'abikorera
5. Imiryango itegamiye kuri leta (Rwanda)
6. Imiryango itegamiye kuri leta (mpuzamahanga) → 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 | 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☐

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

- 1.Umutungo w'umuntu umwe (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 15.1**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.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) | ▶ | <input type="checkbox"/> |
| 2. Igitabo cyandikwamo ibikorwa by'ubucuruzi umunsi ku munsi (Journals-Double Entry) | ▶ | <input type="checkbox"/> |
| 3. Ifoto y'Umutungo (Balance sheet) | ▶ | <input type="checkbox"/> |
| 4. Ifoto y'urwunguko/Ishusho y'ibitubya cyangwa ibyongera UmutungoIncome statement (Profit and loss account)... | ▶ | <input type="checkbox"/> |
| 5. Inyemezabwishyu (Invoice) | ▶ | <input type="checkbox"/> |

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 HAKURIKIJE 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 HAKURIKIJE 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 byatangiyeye 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 CYARANDIKISHIJE 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 IBICURUZA/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

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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)..... | → | <input type="text"/> |
| 2. Umusoro ku mushahara (TPR/PAYE)..... | → | <input type="text"/> |
| 3. Umusoro ku nyungu (Income tax)..... | → | <input type="text"/> |
| 4. Umusoro wihariye hagendewe ku miterere y'igicuruzwa (Excise duties tax)..... | → | <input type="text"/> |
| 5. Umusoro ku bitumizwa mu mahanga(Import duties tax)..... | → | <input type="text"/> |
| 6. Umusoro ku burengazira bwo gukorera ubucuruzi mu Rwanda (Trading license tax/Patante) | → | <input type="text"/> |
| 7. Umusoro ku bukode (Rental income tax)..... | → | <input type="text"/> |
| 8. Umusoro ushingiyeye ku gicuruzo cy'umwaka (Flat tax)..... | → | <input type="text"/> |

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

NIBA ARI "2" RANGIZA IKIGANIRO

Q26. NI IYIHE NOMERO Y'USORA YANYU (TIN NUMBER) (Niba ari ku ishamba ry'ikigo cyangwa ku gashamba, wandika numero y'usora y'icyicaro gikuru)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Umukarani w'ibarura..... Tel:.....Itariki : ____/ ____/ ____ Umukono _____

Umugenzuzi Tel.:Itariki : ____/ ____/ ____ Umukono _____

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