

RWANDA / JUDGMENT

IKIGO CY'IMISORO N'AMAHORO v. MUNYABARAME

RCOMAA 0014/14/CS

COURT

Supreme Court

DECIDED

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IKIGO CY'IMISORO N'AMAHORO v. MUNYABARAME

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Text

Page 1

IKIGO CY'IMISORO N'AMAHORO v. MUNYABARAME [Rwanda URUKIKO RW'IKIRENGA – RCOMAA 0014/14/CS (Mugenzi P.J, Karimunda na Gatete J) 24Kamena 2016] Amategeko agenga imisoro – Gufata kimwe abasoreshwa “équité fiscale” – Ntiyashingira ku ihame ryo gufata kimwe abasoreshwa “équité fiscale” ngo asabe gusoresherezwa ku rwunguko rumwe n'abandi basoreshwa bacuruza bimwe kandi bakabikorera ahantu hamwe igihe batasheshejwe mu myaka imwe bakaba baranasoreshejwe mu buryo butandukanye n'ubwo asereshwamo kuko iryo hame rivuga gusoresha kimwe abasoreshwa bafite ibintu bibaranga bimwe no gusoresha mu buryo butandukanye abasoreshwa bigaragara ko bafite ibibaranga bitandukanye – Itegeko no 16/2005 ryo ku wa 18/08/2005 rigenga imisoro itaziguye ku musaruro, ingingo ya 10 na 16. Indishyi – Amafaranga y'ikurikiranarubanza n'igihembo cy'Avoka – Kuba izi ndishyi zarasabwe mu nama ntegururubanza si impamvu yatuma zitagira ishingiro agaciro – Itegeko ryo ku wa 30/7/1888 rigenga amasezerano cyangwa imirimo shinganywe, ingingo ya 258. Incamake y'ikibazo: Uru rubanza rukomoka ku musoro ku nyongeragaciro n'umusoro ku nyungu ungana na 75.666.970

Frw waciwe Munyabaramwe Cyprien nta nteguza nyuma ukagabanywa ukaba 73.666.970 Frw. Munyabaramwe Cyprien yajuririye icyo cyemezo kwa Komiseri Mukuru avuga ko uwo musoro waciwe mu buryo budakurikije amategeko n'ibisobanuro yahaye Umugenzuzi w'Imisoro. Komiseri yasanze ubu butakambe nta shingiro bufite ategukwa kwishyura umusoro wose. Yaregeye Urukiko Rukuru rw'Ubucuruzi rwa Nyarugenge yinubira ko ingingo ze zose z'ubujurire zitasuzumwe bikwiye ndetse ibimenyetso yatanze bikirengagizwa. Yasabye gukurirwaho uwo musoro no gutegeka Ikigo cy'Imisoro n'Amahoro kutawishyura igihe uri mu kirego, guhabwa ibigenda ku rubanza bingana na 18% y'uwo musoro n'igihembo cy'Avoka. Urukiko rwasanze icyo kirego nta shingiro gifite kuko «historique bancaire» iri «négatif» atariyo igaragaza umwenda ko ahubwo ugaragazwa n'amasezerano naho urwunguko yashakaga ko rubarirwa kuri 3% Urukiko rwasanze nta bimenyetso abitangira. Rwemeje ko umusoro waciwe ugumaho. Yajuririye Mu Rukiko Rukuru rw'Ubucuruzi avuga ko Urukiko rubanza rwirengagije ukuri kwari gutuma adacibwa umusoro kuko rwavuze ko nta kimenyetso cy'umwenda yatanze kandi aho kuvuga ko rutemeye «historique bancaire négatif» rwashyikirijwe kandi ihagije mu kugaragaza ko umwenda uriho ntirwanasobanura ikibazo cy'urwunguko ku bicuruzwa bye rudashobora kurenga 5% kuko hashingiwe ku ihame rya “équité fiscale” Urukiko rwagombaga gukoresha “imposition par comparaison” urwunguko rwe rugahuzwa nk'abacuruzwa ibye. Urukiko rwasanze koko Munyabaramwe yari afitiye umwenda COGEBANK hashingiwe kuri “historique bancaire” ariko rwemeza ko n'ubwo uwo mwenda uhari rutabona aho ruhera rwemeza ko amafaranga yari muri compte ari yo yamenyekanishijwe muri caisse kandi agacibwa umusoro. Ku bijyanye n'ingano y'urwunguko, Urukiko rwasanze umusoro waraciwe mu buryo butanoze kuko Ikigo cy'Imisoro n'Amahoro kitakoresheje amakuru yose yari gutuma Munyabaramwe asoreshwa nk'abandi bacuruzwa nk'ibye.

Page 2

Ikigo cy'Imisoro n'Amahoro cyajuririye mu Rukiko rw'Ikirenga kivuga ko Urukiko Rukuru rw'Ubucuruzi rwashingiye kuri dosiye ya BAZARISHAKE Dative no ku nyigo yakozwe na Komisiyo y'Ubujurire ya Minisiteri y'Imari rwemeza ko urwunguko rugomba kubarirwa kuri 5% nyamara izo dosiye zidasaba. TWILINGIYEMUNGU Joseph avuga ko inyigo yakorewe Muramtse Yvonne na Komisiyo y'Ubujurire ya Minisiteri y'Imari na Bazarishake Dative wakorewe dosiye wakorewe dosiye n'icyo kigokubwumvikane bacuruzwa bimwe kandi bacururiza hamwe na Munyabaramwe bityo rushingiye ku ihame ry'uko abasoresheya bagomba guso kimwe bityo akaba akwiye gusora ku rwunguko rwa 5% bagenzi be basoreyeho kuko itegeko ryemera kugereranya. Incamake y'icyemezo: 1. Kuba usoresheya adahakana ko agomba kwishyura umusoro ku musaruro w'umuntu ku giti cye hamwe n'umusoro ku nyongeragaciro ahubwo akaba icyo atemera ari urwunguko uwo musoro ugomba kubarirwaho hakurikijwe ihame rya “équité fiscale” ashingiraho asaba kureranywa n'abacuruzwa nk'ibyo acuruzwa kandi bacurururiza hamwe basoreshejwe nyamara bigaragara ko bo basoreshejwe muri 2008 hashingiwe ku mishyikirano yabaye hagati y'uwaseshewaga n'Umusoresha ku ruhande rumwe mu gihe ku rundi ruhande umusoro waciwe hashingiwe ku bujurire muri Komisiyo ibishinzwe muri Minisiteri y'Imari n'Igenamigambi byumvikanisha ko agomba gusesheya mu buryo butandukanye n'abo ashaka ko

bagereranywa kuko basoreshwa mu myaka itandukanye kandi n'amadosiye yabo akaba atandukanye kuko iryo hame ashigiraho ritavuga ko abasoreshwa batameze kimwe bagomba gufatwa kimwe ahubwo rivuga ko abameze kimwe bafatwa kimwe rikanavuga kandi ko gufata kimwe abasoreshwa ari ugusoresha kimwe abasoreshwa bafite ibintu bibaranga bimwe no gusoresha mu buryo butandukanye abasoreshwa bigaragara ko bafite ibibaranga bitandukanye.

2. Kuba indishyi zarasabiwe mu nama ntegururubanza si cyo cyatuma zitagira ishingiro kuko hari ibyo Ikigo cy'Imisoro n'Amahoro cyatakaje kugirango gikurikirane urubanza Ubujurire bufite ishingiro; Urubanza rujirirwa ruhindutse ku bijyanye n'urwunguko rwabariweho umusoro wishyuzwa; Umusoro waciwe umusoresha ugomba kubarirwa ku rwunguko rwa 33.4% na 25% ku myaka ya 2010 na 2011; Usoreshwa ategetswe kwishyura umusoro ukomoka ku musaruro w'umuntu ku giti cye ungana na 37.149.760 Frw ku mwaka wa 2010 na 5.209.920 Frw ku mwaka wa 2011 n'umusoro ku nyongeragaciro ungana na 18.066.188 Frw ku mwaka wa 2010 na 13.240.922 Frw ku mwaka wa 2011 yose hamwe ukaba ungana na 73.666.790 Frw; Ategetswe kandi kwishyura uwajuriye 1000 000 Frw y'ikurikiranarubanza n'igihembo cy'Avoka; Ategetswe kandi kwishyura amagarama y'urubanza. Amategeko yashingiweho: Itegeko no 16/2005 ryo ku wa 18/08/2005 rigena imisoro itaziguye ku musaruro, ingingo ya 10 na 16. Nta manza zifashishijwe

Page 3

Ibitekerezo by'abahanga Anthony C. Infanti, Internation Equity and Human Development, in Yariv Brauner and Miranda Sterwart, Tax, Law and Development, Cheltenham, EE, 2013, page 209. Urubanza I. IMITERERE Y'URUBANZA [1] Uru rubanza rukomoka ku igenzura ry'umusoro ryakorewe MUNYABARAME Cyprien mu buryo bw'isoresha nta nteguza ku myaka ya 2010 na 2011, agacibwa umusoro ku nyungu n'umusoro ku nyongeragaciro ungana na 75.666.970 Frw. Ku wa 07/05/2013, iryo soresha nta nteguza ryarasoje, hemezwa ko umusoro ugomba kwishyurwa ugabanuka hakishyurwa ungana na 73. 666.790 Frw. [2] MUNYABARAME Cyprien yajuririye icyo cyemezo kwa Komiseri Mukuru, avuga ko yaciwe umusoro hirengagijwe amategeko n'ibisobanuro yahaye Ubugenzuzi bw'umusoro kubera ko: a) Amafaranga yo muri "caisse" yongereweho ayanyuze kuri konti ye muri banki, igiteranyo cyayo aba aricyo kibarirwaho umusoro kandi amafaranga yarajyanwaga kuri banki avuye muri caisse kugirango abone uko yishyura inguzanyo yari afite; b) Yabariwe urwunguko rwa 35% nyamara, nk'uko byemezwa n'igenzura ryakorewe abandi bacuruza nk'ibye, ibicuruzwa bye bidashobora kurenza 3% y'urwunguko, byerekana ko urwunguko rwatubuwe n'amafaranga yabaga yashyize kuri banki ayavanye muri "caisse", kandi yaravaga muri caisse amaze kumenyekanishirizwa umusoro. [3] Komiseri Mukuru yasanze itakamba rya MUNYABARAME Cyprien nta shingiro rifite, yemeza ko agomba kwishyura umusoro wose yaciwe. [4] MUNYABARAME Cyprien yaregeye Urukiko rw'Ubucuruza rwa Nyarugenge, avuga ko ingingo ze z'ubujurire kwa Komiseri Mukuru zitasuzumwe uko bikwiye ndetse ko n'ibimenyetso yatanze byirengagijwe, asaba gukurirwaho umusoro wemejwe na Komiseri Mukuru ungana na 73.666.790 Frw, gutegeka Ikigo cy'Imisoro n'Amahôro kutishyura uwo musoro mu gihe uri mu kirego no guhabwa ibigenda ku rubanza bingana na 18% y'umusoro uri mu kirego, habariwemo n'igihembo cya Avoka. [5] Mu rubanza no

RCOM 0811/13/TC/Nyge rwaciwe ku wa 29/11/2013, Urukiko rwasanze iby'uko amafaranga yari kuri banki atabarirwa mu mafaranga yacurujwe nta shingiro bifite, kubera ko kuba «historique bancaire» iri «négatif» ataribyo bigaragaza umwenda ahubwo umwenda ugaragazwa n'amasezerano y'igururiza, naho ku bijyanye n'urwunguko yifuzaga ko rwabarirwa kuri 3%, rusanga MUNYABARAME Cyprien atagaraza icyo abishingiraho, rwemeza ko ikirego cye nta shingiro gifite, umusoro yaciwe ugumaho. [6] MUNYABARAME Cyprien yajuririye Urukiko Rukuru rw'Ubucuruzi avuga ko Urukiko rubanza rwirengagije ukuri kwari gutuma adacibwa uriya musoro kuko rwibeshye rukavuga ko nta kimenyetso cy'umwenda cyatanzwe aho kuvuga ko rutemeye «historique bancaire négatif» rwashyikirijwe kandi ihagije mu kugaragaza ko umwenda uriho, ahandi ntirwasobanukirwa neza

Page 4

n'ikibazo cy'ingano y'urwunguko kuko hari inyigo igaragaza ko urwunguko ku bicuruzwa bye rudashobora kurenga 5%, ihame rya “équité fiscale” rikaba ryarasabaga ko Urukiko rukoresha “imposition par comparaison”, urwunguko rwe rugahuzwa n'urw'abacuruza nk'ibye aho kubarirwa kuri 33,4% ku mwaka wa 2010 na 25% ku mwaka wa 2011. [7] Mu rubanza rwaciwe ku wa 11/02/2014, Urukiko rwasanze “historique bancaire” igaragaza ko hagati yo ku wa 01/01/2010 na 26/01/2014, MUNYABARAME Cyprien yari afitiye COGEBANQUE umwenda ungana na 49.093.179 Frw, ariko nubwo uwo mwenda wari uhari ntaho rwahera rwemeza ko amafaranga yari kuri konti ari mu yamenyekanishijwe muri “caisse” kandi agacibwaho umusoro. Naho ku ngano y'urwunguko, rusanga umusoro warabazwe mu buryo butanoze kuko Ikigo cy'Imisoro n'Amahôro cyirengagije gukoresha amakuru yose yari gutuma MUNYABARAME Cyprien asoreshwa nk'abandi bacuruza nk'ibye, rwemeza ko urwunguko rwa 33,4% ku mwaka wa 2010 na 25% ku mwaka wa 2011 ruhanitse cyane, rutegeka ko asoreshwa ku rwunguko yiyemerera rwa 5%. [8] Ikigo cy'Imisoro n'Amahôro nticyanyuzwe n'icyo cyemezo, kikijuririra kivuga ko Urukiko Rukuru rw'Ubucuruzi rwashingiye kuri dosiye ya BAZARISHAKE Dative no ku nyigo yakozwe na Komisiyo y'Ubujurire ya Minisiteri y'Imari rutegeka ko urwunguko rw'ibicuruzwa bya MUNYABARAME Cyprien rubarirwa kuri 5%, nyamara izo dosiye zidasaba, kuko BAZARISHAKE Dative yagaragariye Ikigo cy'Imisoro n'Amahôro igiciro yaranguriyeho (prix d'achat) kandi dosiye ye irangizwa ku bwumvikane mu 2008; naho MUNYABARAME Cyprien akaba atagaragaza igiciro yaranguriyeho, dosiye ye itararangijwe ku bwumvikane ahubwo hariyambajwe Inkiko ndetse n'urwunguko rwariho muri 2008 akaba atarirwo rwabarirwaho umusoro muri 2013, ubwo dosiye ya MUNYABARAME Cyprien yakorwaga, byose bigaragaza ko Urukiko rwabariye urwunguko kuri 5% rushingiye gusa ku mvugo za MUNYABARAME Cyprien nawe uterekana uko yageze kuri uwo mubare. [9] Iburanisha mu ruhame ryabaye ku wa 17/05/2016, Ikigo cy'Imisoro n'Amahôro gihagarariwe na Me BYIRINGIRO Bajeni naho MUNYABARAME Cyprien ahagarariwe na Me TWILINGIYEMUNGU Joseph. II. IBIBAZO BIGIZE URUBANZA N'ISESENGURWA RYABYO. II.1. Kumenya niba mu kugena urwunguko MUNYABARAME Cyprien agomba gusoresherezwaho bikwiye ko hashingirwa kuri dosiye z'abacuruza nk'ibye. [10] Me BYIRINGIRO Bajeni avuga ko mu mwaka wa 2010 MUNYABARAME Cyprien yasoreshwe ku rwunguko rwa 33,4% naho mu mwaka wa 2011, asoreshwa ku rwunguko rwa 25%, mu guca urubanza rujuririrwa, Urukiko

rugabanya urwo rwunguko ku myaka yombi kugeza kuri 5% rushingiye gusa ku nyigo yakozwe na Komisiyo y'Ubujurire ya Minisiteri y'Imari no kuri dosiye ya BAZARISHAKE Dative, nyamara iyo dosiye yarangiye muri 2008 ku bwumvikane, byumvikanisha ko buri ruhande hari ibyo rwari rwahaze kugira ngo bagere ku bwumvikane, ndetse impande zombi zemeranywa ko iyo dosiye idashobora kwifashishwa ubutaha kuko yihariye, byose bigaragaza ko ntacyo Urukiko rwashingiyeho rugena ko MUNYABARAME Cyprien asoreshwa ku rwunguko rwa 5%.

Page 5

[11] Me TWILINGIYEMUNGU Joseph avuga ko uwitwa MURAMUTSE Yvonne wakorewe inyigo na Komisiyo y'Ubujurire ya Minisiteri y'Imari na BAZARISHAKE Dative wakorewe dosiye ku bwumvikane n'Ikigo cy'Imisoro n'Amahôro bacuruza bimwe kandi bacururiza hamwe na MUNYABARAME Cyprien, bityo hashingiwe ku ihame ry'uko abasorehwa bamwe bagomba gusora kimwe, MUNYABARAME Cyprien akwiye gusorehwa ku rwunguko rwa 5% bagenzi be basoreyeho kuko Itegeko ryemera kugereranya kandi kubagereranya bikaba byakwerekana ko yasoreshejwe mu mucyo. Asoza avuga ko igenzura ryarakozwe muri 2013 ritabuza ko harebwa ibyagomgaba gusorehwa muri 2010. UKO URUKIKO RUBIBONA [12] Ingingo ya 10, agace ka kabiri, y'Itegeko no 16/2005 ryo ku wa 18/08/2005 rigena imisoro itaziguye ku musaruro ivuga ko «umusaruro ukomoka ku nyungu no ku ishoramari ugizwe n'ibi bikurikira: .2o inyungu zikomoka ku bikorwa by'ubucuruzi;...» [13] Ingingo ya 16, igika cya mbere, y'iryo Tegeko ivuga ko « Inyungu ku bikorwa by'ubucuruzi ingana n'umusoro wakiriwe ku bikorwa byose hakuwemo ibyasohowe byose ku birebana n'ibyo bikorwa. Inyungu ku bikorwa irimo kandi umusaruro uva mu igurisha ry'umutungo uwo ari wo wose no ku mafaranga ava mu irangizamutungo yakiriwe mu gihe cy'umusoro.” Naho igika cya gatatu cy'iyi ngingo kikavuga ko “Umuyobozi Mukuru w'Ikigo cy'Imisoro n'Amahoro ashobora gukoresha ubundi buryo bwose bw'ibaruramari cyangwa kwifashisha andi makuru, byubahirije amategeko, mu gushakisha ukuri ku nyungu z'umusoreshwa.” [14] Ingingo ya 2 y'Itegeko no 06/2001 ryo ku wa 20/01/2001 rishyiraho umusoro ku nyongeragaciro ivuga ko umusoro ku nyongeragaciro «wakwa ku bintu n'imirimo (service) ikorerwa mu Rwanda no ku bintu, ibikoresho n'imirimo bitumizwa hanze y'Igihugu.» [15] Dosiye y'urubanza igaragaza ko MUNYABARAME Cyprien yakorewe igenzura ry'umusoro ku nyungu n'umusoro ku nyongeragaciro ku myaka ya 2010 na 2011 nta nteguza, bitewe n'uko ku mwaka wa 2010 ibitabo bye by'ibaruramari bitaragarazaga igicuruzo kingana na 91.327.000 Frw yishyuriwe muri COGEBANK harimo n'umusoro ku nyongeragaciro ungana na 77.638.39 Frw atamenyekanishije no kuba hari inyemezabuguzi atamenyekanishije. Naho ku mwaka wa 2011, hari abaguzi bishuye 54.251.000 Frw muri FINA BANK nabwo harimo umusoro ku nyongeragaciro ungana na 45.975.424 Frw utamenyekanishijwe. Igiteranyo cy'umusoro ugombaga kwishyurwa kikaba 75.663.757 Frw yaje kugabanuka kugeza kuri 73.666.790 Frw nyuma yo kumva ibisobanuro bye (cotes 10,11 na 36). [16] Dosiye y'urubanza igaragaza kandi ko nyuma yo gucibwa umusoro, MUNYABARAME Cyprien yajuririye Komiseri Mukuru avuga ko yaciwe umusoro hashingiwe ku makuru atari yo kuko amafaranga yari kuri konti ye muri COGEBANK yakomatanyijwe n'ayari muri “caisse”

nyamara ntaho ahuriye n'ubucuruza kandi ko adakwiye kubarirwa umusoro ku rwunguko rwa 35% mu gihe abacuruza nk'ibye barimo uwitwa BAZARISHAKE Dative basoreshejwe ku rwunguko ruri hasi y'urwo, Komiseri Mukuru asanga ubujurire bwe nta shingiro bufite ari nacyo cyatumye agana inzira y'Inkiko (cotes 16-18).

Page 6

- [17] Muri dosiye hagaragaramo kandi urwandiko Minisitiri w'Imari n'Igenamigambi yandikiye uwitwa MURAMUTSE Yvonne ku wa 14/11/2008 asubiza ubujurire bwe, aho yavuze ko yasanze Ikigo cy'Imisoro n'Amahôro cyari gifite ishingiro ryo kumusoresha nta nteguza kuko ibitabo bye by'ibaruramari byari bikozwe nabi, ariko ko urwunguko rwari rwabariwe kuri 4.89% ku mwaka wa 2004 nta shingiro rufite mu mategeko no mu ibaruramari ku myaka ya 2005 na 2006, ahubwo ko hasuzumwe ibiciro by'ikiranguzo n'uburyo ibicuruzwa bye byagurishijwe harebwe ibicuruzwa byaguzwe kurusha ibindi, urwunguko rukwiye kubarirwa ku kigereranyo cya 1.12% ku mwaka wa 2005 na 1.30% ku mwaka wa 2006 (cotes 14-15). [18] Urukiko rurasanga MUNYABARAME Cyprien adahakana ko agomba gucibwa umusoro ku musaruro w'umuntu ku giti cye hamwe n'umusoro ku nyongeragaciro ku myaka ya 2010 na 2011, ahubwo icyo atemeranya n'Ubuyobozi bw'Imisoro ni urwunguko rukwiye kubarirwaho uwo umusoro kuko asanga rukwiye kubarirwa ku rwo abandi bacuruza nk'ibye barimo BAZARISHAKE Dative na MURAMUTSE Yvonne basoresherejweho, nyamara, nk'uko bigaragara muri dosiye kandi MUNYABARAME Cyprien n'umuhagarariye babyivugira, abasoreshwa batangwaho urugero basoreshejwe muri 2008, BAZARISHAKE Dative asoreshwa hashingiwe ku mishyikirano yagiranye n'umusoresha naho MURAMUTSE Yvonne asoreshwa nyuma y'icyemezo ku bujurire yari yatanze muri Komisiyo ibishinzwe muri Minisitiri y'Imari n'Igenamigambi yemeje ko asoreshwa kuri 4.89% ku mwaka wa 2004, 1.12% ku mwaka wa 2005 no kuri 1.30% ku mwaka wa 2006. [19] Urukiko rurasanga nubwo abacuruza MUNYABARAME Cyprien asaba ko yagereranywa nabo mu rwego rwo kubahiriza ihame rya "équité fiscale" baba bacuruza nk'ibye ndetse bacururiza hamwe, kuba imyaka basoreshejwemo itandukanye n'iyi asoreshwamo no kuba kuri BAZARISHAKE Dative dosiye ye yarabanje mu mishyikirano nkuko MUNYABARAME Cyprien nawe abyivugira naho kuri MURAMUTSE Yvonne dosiye ye ikemezwa na Komisiyo y'ubujurire yari yatakambiye, bituma dosiye zabo zitandukana, uku gutandukana akaba arinakwo gukwiye gutuma we n'abo yigereranya nabo basora mu buryo butandukanye kuko ihame rya "équité fiscale" ashingiraho ritavugaga ko abasoreshwa batameze kimwe bagomba gufatwa kimwe ahubwo rivugaga ko abameze kimwe bafatwa kimwe, bityo kudafata kimwe abasoreshwa batameze kimwe hashingiwe ku kibatandukanya bikaba bitemewe gusa ahubwo binategetswe. [20] Urukiko rurasanga uyu murongo ari nawo wemezwa n'abahanga mu mategeko y'imisoro aho bavugaga ko gufata kimwe abasoreshwa ari ugusoresha kimwe abasoreshwa bafite ibintu bibaranga bimwe no gusoresha mu buryo butandukanye abasoreshwa bigaragara ko bafite ibibaranga bitandukanye ("equity in tax policy circles, ... that is ... taxing similarly situated taxpayers similarly (horizontal equity) and taxing differently situated taxpayers in an appropriately differentiated fashion (vertical equity)"),¹ nabyo bishimangira ko

MUNYABARAME Cyprien adakwiye gusora kimwe na BAZARISHAKE Dative cyangwa MURAMUTSE Yvonne kuko, nubwo baba bacuririza hamwe kandi bacuruza nk'ibye, dosiye zabo zitandukanye. II.2 Kumenya niba Ikigo cy'Imisoro n'Amahôro cyahabwa indishyi gisaba. 1 1 Anthony C. Infanti, "Internation Equity and Human Development", in Yariv Brauner and Miranda Sterwart, Tax, Law and Development, Cheltenham, EE, 2013, page209.

Page 7

- [21] Me BYIRINGIRO Bajeni yavugiye mu Nama ntegururubanza ko Ikigo cy'Imisoro n'Amahôro aburanira gikwiriye 2.000.000 Frw y'indishyi z'ikurikiranarubanza n'igihembo cya Avoka kuko cyashowe mu manza nta mpamvu. [22] Me TWILINGIYEMUNGU Joseph uburanira MUNYABARAME Cyprien avuga ko izo ndishyi ntacyo yazivugaho kuko zitashyizwe mu myanzuro. UKO URUKIKO RUBIBONA [23] Ingingo ya 258 y'Igitabo cya Gatatu cy'urwunge rw'amategako y'imbonezamubano iteganya ko «Igikorwa cyose cy'umuntu cyangirije undi gitegeka nyirugukora ikosa rigikomokaho kuriha ibyangiritse.» [24] Urukiko rurasanga, kuba indishyi z'ikurikiranarubanza zarasabiwe mu Nama ntegururubanza, ataricyo cyabuza ishingiro ryazo kuko Ikigo cy'Imisoro n'Amahôro hari ibyo cyatakaje kugira ngo gikurikirane uru rubanza. Cyakora kubera ko 2.000.000 Frw asabwa atagaragarizwa ibimenyetso by'uko ariyo icyo kigo gikwiriye, uru Rukiko rukigeneye 1.000.000 Frw y'amafaranga y'ikurikiranarubanza n'igihembo cya avoka agenwe mu bushishozi bw'urwego. III. ICYEMEZO CY'URUKIKO [25] Rwemeje ko ubujurire bw'Ikigo cy'Imisoro n'Amahôro bufitte ishingiro; [26] Ruvuze ko imikirize y'urubanza no RCOMA 0598/13/HCC rwaciye n'Urukiko Rukuru rw'Ubucuruzi ku wa 11/02/2014 ihindutse ku ngingo irebana n'urwunguko rwa 5% rwabariweho umusoro waciye MUNYABARAME Cyprien; [27] Rwemeje ko umusoro MUNYABARAME Cyprien yaciye ugomba kubarirwa ku rwunguko rwa 33.4 % mu mwaka wa 2010 na 25% mu mwaka wa 2011; [28] Rutegetse MUNYABARAME Cyprien kwishyura umusoro ukomoka ku musaruro w'umuntu ku giti cye ungana na 37.149.760 Frw ku mwaka wa 2010 na 5.209.920 Frw ku mwaka wa 2011 n'umusoro ku nyongeragaciro ungana na 18.066.188 Frw ku mwaka wa 2010 na 13.240.922 Frw ku mwaka wa 2011 yose hamwe ukaba ungana na 73.666.790 Frw; [29] Rutegetse MUNYABARAME Cyprien guha Ikigo cy'Imisoro n'Amahôro indishyi z'ikurikiranarubanza n'igihembo cya Avoka zingana n'amafaranga miliyoni imwe (1.000.000 Frw); [30] Rutegetse MUNYABARAME Cyprien kwishyura amagarama y'urubanza angana na 100.000 Frw.

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