

RWANDA / JUDGMENT

ROGER MARTYN SHAW N'ABANDI vs KAZINA BALIMBA

RS/RECT/RCOM00002/2025/CA

COURT

Court of Appeal

DECIDED

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ROGER MARTYN SHAW N'ABANDI vs KAZINA BALIMBA

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Text

Page 1

ROGER MARTYN SHAW N'ABANDI vs KAZINA BALIMBA [Rwanda URUKIKO RW'UBUJURIRE – RS/RECT/RCOM00002/2025/CA (Ngagi, P.J.) 12 Nzezi 2025] Amategeko agenga imiburanishirize y'imanza mbonezamubano – Kurangiza urubanza – Impaka zavutse mu irangiza ru'rubanza – Ibirego bijyanye no gucyemura impaka zavutse mu irangiza ry'urubanza Biba bigamije gutanga umucyo ku rubanza rurangizwa kugira ngo irangizwa ryarwo rikorwe mu buryo busobanutse kandi ryubahirije amategeko, hirindwa ko hagira ubirenganiramo. Bityo, Ikibazo cyo kumenya niba hari impaka mu irangiza ry'urubanza, gisaba kubanza kumenya ikigibwaho impaka mu cyemezo cy'urubanza kigomba kurangizwa. Incamake y'ikibazo: Uru rubanza rwatangiyeye Kazina Balimba arega Roger Martyn SHAW, Idamange Faith SHAW na Lakeside Ltd mu Rukiko rw'Ubucuruza. Urwo Rukiko rwemeza ibintu bitandukanye mu rubanza RCOM01533/2022/TC, urwo Rukiko rwemeza ibintu bitandukanye. Lakeside Ltd, Roger Martyn SHAW na Faith Idamange SHAW bajuririye Urukiko Rukuru rw'Ubucuruza, narwo mu rubanza RCOMA00436/2023/HCC rwemeza ibintu bitandukanye nk'uko bikubiye muri kopi y'urubanza.

Roger Martyn SHAW, Idamange Faith SHAW na Lakeside Ltd bajuririye Urukiko rw'Ubujurire, narwo rwemeza mu rubanza RCOMAA00035/2024/CA ko urubanza RCOMA00436/2023/HCC rwaciwe n'Urukiko Rukuru, ruhindutse gusa ku bijyanye n'ingano y'inyungu zigomba gutangwa. Rutegeka Roger Martyn SHAW, Idamange Faith SHAW na Lakeside Ltd gufatanya kwishyura Kazina Balimba Joseph amadolari ibihumbi mirongo inani (80.000USD) hamwe n'inyungu zayo zingana n'amadolari ibihumbi mirongo itanu na kimwe magana abiri mirongo icyenda na rimwe (51.291USD), n'indishyi zitandukanye. Nyuma y'uko Urukiko rw'Ubujurire ruciye urubanza RCOMAA00035/2024/CA; Roger Martyn SHAW, Idamange Faith SHAW na Lakeside Ltd batanze ikirego mu Rukiko rw'Ubujurire Barega Kazina Balimba, Guaranty Trust Bank (Rwanda) Plc na Kayitare Giresse, banagobokesha ku gahato Rwanda Revenue Authority (RRA), barusaba gukemura impaka zivutse mu irangiza ry'urubanza RCOMAA00035/2024/CA. Urukiko rwabanje gukemura inzitizi y'ibura bubasha bw'abaregwa kuko kugobokesha umuburanyi mu Rukiko rw'Ubujurire bitemewe n'Amategeko rwemeza ko RRA itagomba kuba umuburanyi mu rubanza rw'impaka zavutse mu Irangiza ry'urubanza RCOMAA00035/2024/CA, rwavuze kandi ko Guaranty Trust Bank na Kayitare Giresse bataba ababuranyi mu kirego ku mpaka zavutse mu rubanza kandi urwo rubanza rwajemo impaka bataraburanye. Mu rubanza mu mizi, abarega bavuga ko bagize ubushake bwo kwishyura ku neza ibyategetswe n'Urukiko ku buryo bitari ngombwa ko hiyambazwa Umuhesha w'inkiko, ariko bananizwa na Kazina Balimba watanze konti (compte) ziriho amazina atandukanye n'ayo yatanze mu Rukiko atanga ikirego, kandi akanga no kwakira sheki, ndetse agashaka kwishyurwa kuri konti iri mumahanga, ariko akanga kwirengera ikiguzi cyabyo (bank charges) kingana na 343USD. Bavuga ko bitari ngombwa ko hiyambazwa Umuhesha w'inkiko usaba igihembo cya 9.688.306Frw ahwanye na 5% yishyuzwa, bavuga ko ariko mu gihe Urukiko rwabibona ukundi rugasanga igihembo cy'Umuhesha w'inkiko kigomba gutangwa yahabwa 50.000Frw hashingiwe ku ingingo ya 6(9) y'Iteka rya Minisitiri No 023/MOJ/23/10/2017 rigena ibiciro fatizo by'Abahesha b'inkiko. Urukiko mu rubanza RCOM00003/2025/CA rwemeje ko ikirego cyo gucyemura impaka zavutse mu irangiza ry'urubanza RCOMAA00035/2024/CA nta shingiro gifite kuko abarega batabasha kugaragaza igiteye impaka mu cyemezo cy'urubanza ruregerwa. Incamake y'icyemezo:1. Biba bigamije gutanga umucyo ku rubanza rurangizwa kugira ngo irangizwa ryarwo rikorwe mu buryo busobanutse kandi ryubahirije amategeko, hirindwa ko hagira ubirenganiramo.

Page 2

Bityo, mu gihe uwatsinzwe urubanza yemera ko ari we ugomba kwishyura ibyo yategetswe n'inkiko, bigaragaza ko nta mpaka zavutse mu irangiza ry'urubanza.

- Ikibazo cyo kumenya niba hari impaka mu irangiza ry'urubanza, gisaba kubanza kumenya ikigibwaho impaka mu cyemezo cy'urubanza kigomba kurangizwa, abarebwa n'irangiza ry'urwo rubanza bafitanye izo mpaka ku cyo batumva kimwe. Urukiko rusuzuma bene izo mpaka rugomba kuzikemura rwigengesereye kugira ngo rutagwa mu mutego wo gukoresha iyi nzira mu kuba rwagira ikintu ruhindura ku mikirize y'urubanza rwamaze kuba ndakuka. Ikirego cy'impaka zavutse mu irangiza ry'urubanza RCOMAA00035/2024/CA nta shingiro gifite. Amategeko yashingiweho: Itegeko No 22/2018 ryo ku wa 29/04/2018 ryerekeye

imiburanishirize y'imanza z'imbonezamubano, iz'ubucuruzi, iz'umurimo n'iz'ubutegetsi Ingingo ya 111, ya 116 ya 244, igika cya mbere. Imanza zifashishijwe: Urubanza rubanziriza urundi mu rubanza RCOM0003/2018/SC haburana Kamatenesi Jovia na King Faysal Hospital rwaciwe n'Urukiko rw'Ikirenga ku wa 25/06/2018, igika cya 15, 17 Urubanza RCOM00007/2021/CA haburana Bhavani Electricals Pvt Ltd na Energy Utility Corporation Ltd (EUCL), rwaciwe n'Urukiko rw'ubujurire ku wa 21/01/2022, igika cya 40 Urubanza. I. IMITERERE Y'URUBANZA [1] Kazina Balimba Joseph yatanze ikirego mu Rukiko rw'Ubucuruzi arega Roger Martyn SHAW n'umugore we Faith Idamange SHAW na Lakeside Ltd, aregera umwenda remezo ungana na 80.000USD, inyungu zawo, n'indishyi zishingiye ku gihombo abaregwa bateje urega batishyurira ku gihe, hanyuma mu rubanza RCOM01533/2022/TC rwaciwe ku wa 20/07/2023, Urukiko rw'Ubucuruzi rutegeka Lakeside Ltd, Roger Martyn SHAW na Faith Idamange SHAW gufatanya gusubiza Kazina Balimba Joseph 80.000USD, hiyongereyeho indishyi z'akababaro zingana na 3.000.000Frw, 1.100.000Frw y'ikurikiranarubanza n'igihembo cya Avoka na 20.000Frw y'ingwate y'amagarama. [2] Lakeside Ltd, Roger Martyn SHAW na Faith Idamange SHAW bajuririye Urukiko Rukuru rw'Ubucuruzi, mu rubanza RCOMA00436/2023/HCC rwaciwe ku wa 31/05/2024, urwo Rukiko rutegeka Lakeside Ltd, Roger Martyn SHAW na Faith Idamange SHAW gufatanya guha Kazina Balimba Joseph 80.000 USD yabahaye na 77.712USD y'inyungu ziyakomokaho, hamwe na 1.000.000Frw y'igihembo cya Avoka na 200.000 Frw y'ikurikiranarubanza yo kuri urwo rwego. [3] Roger Martyn SHAW, Idamange Faith SHAW na Lakeside Ltd bajuririye Urukiko rw'Ubujurire, mu rubanza RCOMAA00035/2024/CA rwaciwe ku wa 21/03/2025, uru Rukiko rwemeza ko ubujurire bwatanze na Roger Martyn SHAW, Idamange Faith SHAW na Lakeside Ltd, bufite ishingiro kuri bimwe, ko urubanza RCOMA00436/2023/HCC rwaciwe n'Urukiko Rukuru rw'Ubucuruzi ku wa 31/05/2024, ruhindutse gusa ku bijyanye n'ingano y'inyungu zigomba gutangwa. Rutegeka Roger Martyn SHAW, Idamange Faith SHAW na Lakeside Ltd gufatanya kwishyura Kazina Balimba Joseph 80.000USD hamwe n'inyungu zayo zingana na 51.291USD, 500.000Frw y'igihembo cya Avoka na 200.000Frw y'ikurikiranarubanza, yo ku rwego rw'Urukiko rw'Ubujurire, yiyongera kuri 2.300.000Frw yari yagenwe mu manza zabanje. Yose hamwe akaba 3.000.000Frw, no guha Kazina Balimba Joseph 3.000.000Frw y'indishyi z'akababaro yagenwe n'Urukiko rw'Ubucuruzi.

Page 3

- [4] Nyuma y'icibwa ry'urubanza RCOMAA00035/2024/CA, ku wa 30/05/2025, Roger Martyn SHAW, Idamange Faith Shaw na Lakeside Ltd batanze ikirego muri uru Rukiko barusaba gukemura impaka zivutse mu irangiza ry'urubanza RCOMAA00035/2024/CA, ikirego cyabo cyandikwa kuri No RCOM00003/2025/CA. Muri icyo kirego barezemo Kazina Balimba Joseph, Guaranty Trust BANK (Rwanda) Plc na Kayitare Giresse, banagobokesha ku gahato Rwanda Revenue Authority (RRA). [5] Iburanisha mu ruhamwe ryashyizwe ku wa 12/08/2025, uwo munsu ntirwaburanishwa kuko Lakeside Ltd na Idamange Faith SHAW bihannye Umucamanza. Nyuma y'uko hafashwe icyemezo ko ubwihane nta shingiro bufite, urubanza rwashyizwe ku wa 08/09/2025, uwo munsu ruburanishwa mu ruhamwe Roger Martyn

SHAWyunganiwe na Me Bizumuremyi Isaac anahagarariye Lakeside Ltd na Faith Idamange SHAW, Kazina Balimba Joseph ahagarariwe na Me Karaiga William anahagarariye Kayitare Giresse, Guaranty Trust Bank (RWANDA) Plc ihagarariwe na Me Bimenyimana Eric, Rwanda Revenue Authority (RRA) ihagarariwe na Me Musabyimana Berthe. [6] Kuri uwo munsu, Urukiko rwabanje gusuzuma ingoboka ijyanye no kumenya niba RRA yagobokeshwa ku gahato mu Rukiko rw'Ubujurire, rushingiye ku ngingo ya 72, igika cya 2, agace ka gatatu1, y'Itegeko No 22/2018 ryo ku wa 29/04/2018 ryerekeye imiburanishirize y'imanza z'imbonezamubano, iz'ubucuruza, iz'umurimo n'iz'ubutegetsi ivuga ko Umucamanza abanza gusuzuma imyirondoro y'ababuranyi, rusuzuma kandi ikibazo cyo kumenya niba Guaranty Trust Bank (Rwanda) Plc na Kayitare Giresse barezwe bagomba kuba ababuranyi mu rubanza rw'impaka zavutse mu irangiza ry'urubanza mu gihe batabaye ababuranyi mu rubanza RCOMAA00035/2024/CA ruvugwa ko rurimo impaka mu irangizwa ryarwo. [7] Ku bijyanye no kuba RRA yagobokeshwa ku gahato muri uru rubanza, nyuma yo kumva ibisobanuro by'ababuranyi bose kuri iyo ngoboka, Urukiko rushingiye ku ngingo ya 116, igika cya 3, y'Itegeko No 22/2018 ryo ku wa 29/04/2018 ryavuzwe haruguru iteganya ko kugobokeshwa ku gahato bitemewe mu Rukiko rw'Ubujurire cyangwa mu Rukiko rw'Ikirenga, rumaze kwiherera rwafatiye icyemezo mu ntebe, rwemeza ko RRA itagomba kugobokeshwa, ko rero itari umuburanyi muri uru rubanza. Rurasanga ibyo RRA ivuga ko noneho yagobotse kubushake nta shingiro byahabwa, kuko icyo Urukiko rwasuzumye ari nacyo kigomba gusubizwa ari ikijyanye no kugobokeshwa ku gahato kwa RRA ; bityo ikaba rero igomba kuvanwa muri uru rubanza. [8] Ku bijyanye no kumenya niba Guaranty Trust Bank (Rwanda) Plc na Kayitare Giresse barezwe bagomba kuba ababuranyi muri uru rubanza, nyuma yo kumva ibisobanuro byatanze n'ababuranyi bose, Urukiko rwariherereye, rusanga kuba ikirego cya Roger Martyn SHAW, Idamange Faith SHAW na Lakeside Ltd ari ikirego gisaba gukemura impaka zavutse mu irangiza ry'urubanza RCOMAA00035/2024/CA, kuba kandi muri urwo rubanza hari hajuriye Roger Martyn SHAW, Idamange Faith SHAW na Lakeside Ltd barega Kazina Balimba Joseph; rushingiye kubyemejwe n'Urukiko rw'Ikirenga ku wa 25/06/2018, mu rubanza rubanziriza urundi mu rubanza RC00003/2018/SC, haburana Kamatenesi Jovia na King Faysal Hospital, aho rwasobanuye ko urubanza rw' impaka zavutse mu irangizwa ry'urubanza ruba rugamije gutanga umucyo ku byemejwe n'Urukiko; rushingiye na none ku kuba Urukiko rw'Ikirenga rwarasanze irangiza ry'urubanza rireba abaruburanye, hanyuma rukemeza ko nta burengenzira Kamatenesi Jovia yari afite bwo kuzana Oshen Health Care Rwanda mu rubanza nk'uregwa, ko rero igomba kuruvanwamo, rukaburanishwa itarurimo; Urukiko rw'Ubujurire rufatiye icyemezo mu ntebe rwasanze nta mpamvu Guaranty Trust Bank (Rwanda) Plc na Kayitare Giresse bagomba kuba ababuranyi muri uru rubanza, rutegeka ko barukuwemo, kandi ko iburanisha rikomeza. [9] Urubanza rwaburanishijwe mu ruhamwe, Roger Martyn SHAW yunganiwe na Me Bizumuremyi Isaac ahagarariye Faith Idamange Shaw na Lakeside Ltd, naho Kazina Balimba Joseph ahagarariwe na Me Karaiga William.

1 Ivuga ko mu iburanisha Umucamanza agenzura imyirondoro y'ababuranyi, agasuzuma ko yuzuye, akayemeranyaho na bo.

Page 4

II. IBIBAZO BIGIZE URUBANZA N'ISESENGURA RYABYO Kumenya niba hari impaka zavutse mu irangiza ry'urubanza RCOMAA00035/2024/CA [10] Uhagarariye Idamange Faith SHAW na Lakeside Ltd akanunganira Roger Martyn SHAW, avuga ko bagize ubushake bwo kwishyura ku neza ibyategetswe n'Urukiko ku buryo bitari ngombwa ko hiyambazwa Umuhesha w'inkiko, ariko bananizwa na Kazina Balimba Joseph watanze konti (compte) ziriho amazina atandukanye n'ayo yatanze mu Rukiko atanga ikirego, kandi akanga no kwakira sheki, ndetse agashaka kwishyurwa kuri konti iri mumahanga, ariko akanga kwirengera ikiguzi cyabyo (bank charges) kingana na 343USD. Bityo ko bitari ngombwa ko hiyambazwa Umuhesha w'inkiko usaba igihembo cya 9.688.306Frw ahwanye na 5% y'ubwishyu bwategetswe n'Urukiko, ko rero mu gihe Urukiko rwabibona ukundi rugasanga igihembo cy'Umuhesha w'inkiko gikwiye, basanga agomba guhabwa 50.000Frw hashingiwe ku ingingo ya 6(9) y'Iteka rya Minisitiri No 023/MOJ/23/10/2017 rigena ibiciro fatizo by'Abahesha b'inkiko, kuko ingingo ya 4 y'iryo Teka iteganya igihembo cya 5% y'agaciro k'ibyishyuzwa ikurikizwa iyo kurangiza urubanza binyuze muri cyamunara. [11] Avuga kandi ko ifatira ryakozwe kuri konti ya Lakeside Ltd iri muri Gt Bank Rwanda Plc ridakurikije amategeko kuko Kayitare Giresse yafatiriye konti ya Lakeside Ltd ashingiye ku masezerano yagiranye na Kazina Joe Balimba ufite amazina atagaragara mu rubanza rurangizwa ndetse na numero y'urubanza itari iy'urubanza rwaburanywe n'abarega, ko rero nyuma yuko Banki imenyeshewe ko hari ibidasobanutse (irregularities), bagombaga kvanaho ifatira ryakozwe na Me Kayitare Giresse maze agasubiraye kuzana inyandiko zuzuye, ariko Banki yagumishijeho iryo fatira. [12] Akomeza avuga ko inyungu za 51.291USD zategetswe n'Urukiko zikwiye gukatwa umusoro ufatirwa wa 15% hashingiwe ku ingingo ya 6 y'Itegeko N° 027/2022 ryo ku wa 20/10/2022 rishyiraho imisoro ku musaruro, nk'uko bikubiye mu ibaruwa yo ku wa 21/05/2025 yanditswe na RRA. [13] Uhagarariye Kazina Balimba Joseph avuga ko ashingiye ku murongo wafashe mu rubanza RCOM00007/2021/CA rwaciwe ku wa 21/01/2022, haburana Bhavani Electricals PVT Ltd na Energy Utility Corporation Ltd aho rwasanze nta n'umwe mu baburanyi washoboye kurugaragariza agace k'icyemezo cy'urubanza katumvikana uburyo karangizwa ndetse nta n'ubaragarariye ko hari agace kacyo yumva mu buryo butandukanye n'ubwa mugenzi we, hanyuma rukemeza ko gushyira mu bikorwa icyemezo cy'Urukiko nta mpaka biteye, asanga kugira ngo bifatwe ko hari impaka zishingiye ku irangiza ry'urubanza, icyemezo cyafashwe ku kiburanwa kigomba kuba giteye impaka mu irangizwa ryacyo. Bityo rero akaba asanga ibibazo abarega batanze ntaho bihuriye n'icyitwa impaka zishingiye ku irangiza ry'urubanza, cyane ko icyemezo cyafashwe mu rubanza RCOMAA00035/2024/CA gisobanutse, akaba ari ntarujijo rurimo kuburyo byateza impaka. Uko Urukiko rubibona [14] Ingingo ya 244, igika cya mbere, y'Itegeko No 22/2018 ryo ku wa 29/04/2018 ryerekeye imiburanishirize y'imanza z'imbonezamubano, iz'ubucuruza, iz'umurimo n'iz'ubutegetsi iteganya ibikurikira : "Urubanza rubaye itegeko cyangwa indi nyandikompesha biba bishobora guhita birangizwa kugira ngo ibyo byemeza bishyirwe mu bikorwa." [15] Ikibazo kijyanye no gukemura impaka zavutse mu irangiza ry'urubanza, Urukiko rw'Ikirenga rwagitanzeho umurongo mu rubanza RC00003/2018/SC, aho rwasobanuye ko biba bigamije gutanga umucyo ku rubanza rurangizwa kugira ngo irangizwa ryarwo rikorwe mu buryo busobanutse kandi ryubahirije amategeko, hirindwa ko hagira

ubirenganiramo2. Urwo Rukiko rwasobanuye kandi ko mu gihe

2 Reba igika cya 17 cy'urubanza rubanziriza urundi mu rubanza n° RC 00003/2018/SC rwaciwe n'Urukiko rw'Ikirenga ku wa 25/06/2018, haburana KAMATENESI Jovia na KING FAYSAL HOSPITAL.

Page 5

uwatsinzwe urubanza yemera ko ari we ugomba kwishyura ibyo yategetswe n'inkiko, bigaragaza ko nta mpaka zavutse mu irangiza ry'urubanza3. [16] Mu rubanza RCOM00007/2021/CA rwaciwe ku wa 21/01/2022, Urukiko rw'Ubujurire rwasobanuye ko ikibazo cyo kumenya niba hari impaka mu irangiza ry'urubanza, gisaba kubanza kumenya ikigibwaho impaka mu cyemezo cy'urubanza kigomba kurangizwa, abarebwa n'irangiza ry'urwo rubanza bafitanye izo mpaka ku cyo batumva kimwe, ko kandi Urukiko rusuzuma bene izo mpaka rugomba kuzikemura rwigengesereye kugira ngo rutagwa mu mutego wo gukoresha iyi nzira mu kuba rwagira ikintu ruhindura ku mikirize y'urubanza rwamaze kuba ndakuka4. [17] Imikirize y'urubanza RCOMAA00035/2024/CA igaragaza ko uru Rukiko rwategetse Roger Martyn SHAW, Idamange Faith Shaw na Lakeside Ltd gufatanya kwishyura Kazina Balimba Joseph 80.000USD hamwe n'inyungu zayo zingana na 51.291USD, 500.000Frw y'igihembo cya Avoka na 200.000Frw y'ikurikiranarubanza, yo ku rwego rw'Urukiko rw'Ubujurire, yiyongera kuri 2.300.000Frw yari yagenewe mu manza zabanje; yose hamwe akaba 3.000.000Frw no guha Kazina Balimba Joseph 3.000.000Frw y'indishyi z'akababaro yagenwe n'Urukiko rw'Ubucuruzi. [18] Urukiko rurasanga icyo Lakeside Ltd, Roger Martyn SHAW na Faith Idamange SHAW bita impaka zivutse mu irangiza ry'urubanza RCOMAA00035/2024/CA, ari uko bagize ubushake bwo kwishyura ku neza, bikaba bitari ngombwa gushyiraho Umuhesha w'inkiko, kuba Kazina Balimba Joseph yifuza ko bishyura mu mahanga ku kiguzi kibabangamiye no kuri konti iriho amazina atandukanye nari muri kopi y'urubanza, kuba ifatira ryakozwe kuri konti ya Lakeside Ltd iri muri Gt Bank Rwanda Plc ridakurikije amategeko, no kuba inyungu za 51.291USD zategetswe n'Urukiko zikwiye gukatwa umusoro ufatirwa wa 15% hashingiwe ku ingingo ya 6 y'Itegeko N° 027/2022 ryo ku wa 20/10/2022 rishyiraho imisoro ku musaruro nk'uko RRA ibivuga. [19] Nk'uko byasobanuwe haruguru ko gukemura impaka zavutse mu irangiza ry'urubanza ari ugutanga umucyo ku byemejwe n'Urukiko mu rubanza rurangizwa, kandi bisaba kubanza kumenya ikigibwaho impaka mu cyemezo cy'urubanza kigomba kurangizwa, abarebwa n'irangiza ry'urwo rubanza batumva kimwe; Urukiko rurasanga kuba Roger Martyn SHAW, Faith Idamange SHAW na Lakeside Ltd batanze iki kirego gisaba gukemura impaka zavutse mu irangiza ry'urubanza, batagaragaza ko hari igiteye impaka mu cyemezo cy'urubanza RCOMAA00035/2024/CA kigomba gutangwaho umucyo, cyangwa se ko hari agace k'icyemezo cy'urwo rubanza impande zombi zitumva kimwe cyangwa se zumva mu buryo butandukanye, ahubwo bikaba bigaragara ko icyo bise impaka nk'uko byibukijwe mu gika kibanziriza iki ntaho bihuriye n'impaka zavutse mu irangiza ry'urubanza nk'uko zasobanuwe mu manza zaciwe n'Urukiko rw'Ikirenga ndetse n'uru Rukiko; birumvikana ko nta mpaka ziri mu irangiza ry'urubanza RCOMAA00035/2024/CA. [20] Hashingiwe ku bimaze gusobanurwa haruguru, Urukiko rurasanga nta mpaka ziri mu irangiza ry'urubanza RCOMAA00035/2024/CA rwaciwe n'Urukiko rw'Ubujurire ku wa 21/03/2025, bityo ikirego cya Roger Martyn SHAW na Faith

Idamange Shaw na Lakeside Ltd, nta shingiro gifite. Kumenya niba amafaranga y'igihembo cya Avoka n'ikurikiranarubanza asabwa muri uru rubanza afite ishingiro [21] Uhagarariye Faith Idamange SHAW na Lakeside Ltd akanunganira Roger Martyn SHAW, avuga ko basaba Urukiko gutegeka uregwa kwishyura 4.000.000Frw y'igihembo cya Avoka kubera igihe

3 Reba igika cya 15 cy'urubanza RC 00003/2018/SC rwaciwe n'Urukiko rw'Ikirenga ku wa 27/06/2018, haburana KAMATENESI Jovian na KING FAYSAL HOSPITAL. 4 Reba igika cya 40 cy'urubanza RCOM 00007/2021/CA rwaciwe ku wa 21/01/2022, haburana BHAVANI ELECTRICALS PVT Ltd na ENERGY UTILITY CORPORATION Ltd (EUCL).

Page 6

bamaze bakurikirana iki kibazo guhera tariki ya 26/03/2025, nta kandi kazi bakora usibye gukurikirana iyi dosiye, ndetse bagasubizwa 150.000Frw y'amagarama batanze muri uru rubanza. [22] Uhagarariye Kazina Balimba Joseph ashingiye ku ngingo ya 34 y'amabwiriza N° 01/2014 agenga ibihembo mbonera bya Abavoka, iteganya ko Avoka afite uburenganzira bwo kugena igihembo ashyize mu gaciro, ariko kitari muni ya 500.000Frw, kandi kitarengeje 3.000.000Frw, no ku ngingo ya 111 y'Itegeko N° 22/2018 ryo ku wa 29/04/2018 ryavuzwe haruguru, irebana n'amafaranga y'ibyagiye ku rubanza, avuga ko asaba Urukiko rw'Ubujurire gutegeka abarega kwishyura Kazina Balimba Joseph 1.000.000Frw yishyuye Avoka, ndetse na 200,000Frw y'ikurikiranarubanza. Uko Urukiko rubibona [23] Ingingo ya 111 y'Itegeko N° 22/2018 ryo ku wa 29/04/2018 ryerekeye imiburanishirize y'imanza z'imbonezamubano, iz'ubucuruzi, iz'umurimo n'iz'ubutegetsi iteganya ibikurikira : "Ikirego cy'amafaranga y'ikurikiranarubanza ni ikirego gishamikira ku kirego cy'iremezo kigamije kwishyura ibyakoreshejwe mu rubanza. Ikirego cy'amafaranga y'ikurikiranarubanza kiburanishirizwa rimwe n'ikirego cy'iremezo. Gishobora kandi kwakirwa kikanaburanishwa n'ayo ikirego cy'iremezo cyaba kitakiriwe". [24] Urukiko rurasanga iki kirego cyatanzwe na Roger Martyn SHAW, Faith Idamange SHAW na Lakeside Ltd, cyaratumye Kazina Balimba Joseph ashaka Avoka umuburanira uru rubanza, bityo mu bushishozi bw'Urukiko rugeneye Kazina Balimba Joseph 500,000Frw y'igihembo cya Avoka cyane ko ari nawe wakurikiranye uru rubanza, akaba agomba gutangwa na Roger Martyn SHAW, Faith Idamange Shaw na Lakeside Ltd bafatanyije. Naho ayo Roger Martyn SHAW, Faith Idamange SHAW na Lakeside Ltd basaba nta shingiro afite, kuko ikirego cyabo nta shingiro gifite. III. ICYEMEZO CY'URUKIKO [25] Rwemeje ko nta mpaka ziri mu irangiza ry'urubanza RCOMAA00035/2024/CA rwaciwe n'Urukiko rw'Ubujurire ku wa 21/03/2025. [26] Rutegetse Roger Martyn SHAW, Idamange Faith SHAW na Lakeside Ltd gufatanya guha Kazina Balimba Joseph amafaranga ibihumbi magana atanu (500,000Frw) y'igihembo cya Avoka. [27] Ruvuze ko ingwate y'amagarama yatanze ihwanye n'ibyakozwe mu rubanza.

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