ITEGEKO Nº 17/2002 RYO KUWA 10/05/2002 RISHYIRAHO INKOMOKO Y'IMARI N'UMUTUNGO BY'UTURERE N'IMIJYI KANDI RIGENA IMIKORESHEREZE YABYO

Twebwe Paul KAGAME
Perezida wa Repubulika

INTEKO ISHINGA AMATEGEKO Y'INZIBACYUHO YEMEJE, NONE NATWE DUHAMIJE, DUTANGAJE ITEGEKO RYEMEJWE N'URUKIKO RW'IKIRENGA ISHAMI RY'URUKIKO RURINDA IREMEZO RY'ITEGEKO SHINGIRO, KO RITANYURANYIJE N'ITEGEKO SHINGIRO MU RUBANZA Nº 019/11.02/'02, RWACIWE KU WA 02/05/2002 KANDI DUTEGETSE KO RYANDIKWA MU IGAZETI YA LETA YA REPUBULIKA Y U RWANDA.

Inteko Ishinga Amategeko y'Inzibacyuho mu nama yayo yo ku wa 15 Mata 2002;

Inshingiye ku Itegeko Shingiro rya Repubulika y'u Rwanda nk'uko ryavuguruwe kugeza ubu, cygne cygne Itegeko Nshinga ryo ku wa 10 Kamena 1991, mu ngingo zaryo, iya 69, iya 78 n'iya 97 n'Amasezerano y'Amahoro. ya Arusha mu gice cyerekeye Igabana ry'Ubutegetsi mu ngingo zacyo iya 6-d, iya 40, iya 72 n'iya 73;

Ishingiye ku itegeko n° 04/2001 ryo ku wa 13 Mutarama 2001 rishyiraho imitunganyirize n'imiterere y'Akerere;

Ishingiye ku itegeko n° 05/2001 ryo ku wa 18 Mutarama 2001 rishyiraho imitunganyirize n'imiterere y'Imijyi mu Rwanda;

Ishingiye ku itegeko nº 07/2001 ryo ku wa 19 Mutarama 2001 rishyiraho imitunganyiriize n'imiterere y'Umujyi wa Kigali.

Isubiye ku itegeko ryo ku wa 28 Gashyantare 1968 rishyiraho umusoro ku matungo nk'uko ryahinduwe kandi ryujujwe kugeza ubu; .

Isubiye ku itegeko ryo ku wa 28 Gashyantare 1968 rishyiraho umusoro ku mubiri nk'uko ryahinduwe kandi ryujujwe kugeza ubu;

Isubiye ku itegeko-teka ryo. ku wa 28 Ukuboza 1973 ryerekeye umusoro bwite nk'uko ryahinduwe kandi ryujujwe kugeza ubu;
Isubiye .ku itegeko nº 16/1985 ryo ku wa 31 Nyakanga 1985 rishyiraho ubukungu bwa Komini nk'uko ryahinduwe kandi rikuzuzwa kugeza ubu;

Isubiye ku itegeko n° 08/97 ryo ku wa 26 Kamena 1997 rishyiraho amategeko agenga imisoro itaziguye ku nyungu zinyuranye no ku bihembo nk' uko ryahinduwe kandi ryujujwe kugeza ubu;

Isubiye ku itegeko n° 9/97 ryo ku wa 26/06/1997 rigena imitunganyirize y'isoresha nk'uko ryahinduwe kandi ryujujwe kugeza ubu;

Isubiye ku itegeko n° 03/98 ryo ku wa 14/02/1998 ryerekeye umusoro w'ipatanti;

YEMEJE:

<u>Umutwe wa mbere</u> : Ingingo rusange

<u>Ingingo ya mbere</u>

Nk'uko biteganywa n'amategeko, Akarere n'Umujyi ni inzego z'ubuyobozi zifite ubuzima gatozi n'ubwigenge mu icungamari n'icungamutungo.

Kugira ngo ubwo bwigenge bushyirwe mu bikorwa, Akarer n'Umujyi bifite ingengo z'imari n'umutungo byihariye.

<u>Umutwe wa II</u>: Inkomoko y'Imari n'Umutungo by'Uturere n'Imijyi

<u>Ingingo ya 2:</u>

Imari n'Umutungo by'Uturere n'Imijyi bikomoka kuri ibi bikurikira:

a) imisoro n'amahôro by'Akarere cyangwa by'Umujyi;
b) amafaranga ava ku byemezo bitnzwe n'Akarer cyangwa Umujyi;
c) amafaranga ava mu mutungo wimukanwa n'umutungo utimukanwa;
d) amafaranga Akarere cyangwa Umujyi byunguka, ava mu migabane ya byo bwite n'imirimo ibyara inyungu;
e) amafaranga ava mu mahazabu;
f) amafaranga y'inguzanyo
g) inkunga ya Leta
h) amafaranga y'amagarama n'umusongero bitegekwa n'Inkiko za Kanto
i) amafaranga yakwa ku mirimo yakozwe cyangwa ku bikorwa rusange binyuranye mu Turere cyangwa mu Mijyi;
j) impano n'indagano.

Amafaranga yose ateganijwe kwinjira mu isanduku y'Akarere cyangwa y'Umujyi, yandikwa, buri mwaka, mu ngengo y'Imari y'Akarere cyangwa y'Umujyi.

<u>Icyiciro cya mbere:</u> Imisoro n'amahôro by'Akarer n'Imijyi.

<u>Akiciro ka mbere:</u> Imisoro ya Leta yeguriwe Uturere n'Imijyi

<u>Ingingo ya 3:</u>

Imisoro yahoze ari iya Komine igizwe iy'Akarere cyangwa iy'Umujyi> imisoro yahoze ari iya Perefegitura y'Umujyi wa kigali igizwe iy'Umujyi wa Kigali n'Uturere tuwugize. Uburyo isaranganya ry'imari ikomoka kuri iyo misoro rikorwa hagati y'Uturere tugize

Umujyi wa Kigali n'Umujyi wa Kigali, bugenwa 'ingingo ya 185 y'itegeko nº 07/2001 ryo kuwa 15 Ugushyingo 2001 rishyiraho imitunganyirize n'imikorere y'Umujyi wa Kigali

Ingingo ya 4

Imisoro ikurikira yari isanzwe ari iya Leta yeguriwe Uturere n'Umujyi:

a) umusoro bwite;
b) umusoro w'ipatanti;
c) umusoro ku nyungu z'ubukode.

Muri iri tegeko umusoro bwite ni umusoro ku mutungo utimukanwa uteganyijwe mu ngingo ya 5 y'iri tegeko.

A. Umusoro ku mutungo utimukanwa

1. Umutungo usorehwa

Ingingo ya 5:

a) ubuso bw'amazu syo ari yo yose ;
b) ubuso bw'ahatubatswe aho ari ho hose;
c) ubuso bw'abatanzwe gukorerwa ubushakashatsi cyangwa gucukura amabuye y'agaciro na kariyeri.

Imisoro bwite, ishingiye ku nkomoko ya 4 n'iya 5 itegaaijwe n'itegeko-teka ryo ku wa 28 Ukuboza 1973 nk'uko ryahinduwe kandi ryujujwe kugeza ubu, itangwa ku mato no ku mamodoka atwara abantu, ibicuruzwa cyangwa ibindi bintu, igumye mu butegetsi bwite bwa Leta kandi igengwa n`iryo tegeka-teka.

Ingingo 6:

Umusoro ku mutungo utimukanwa ugenwa n'Inama Njyanama y'Akarere cyangwa y'Umujyi, ishingiye ku biteganywa n'ingingo ya 14, iya 17 n'iya 20 z'iri tegeko kandi ishingiye kuri ibi bikurikira:

- imiterere y'umutungo;
- ho uherereye;
- icyo ukoreshwa;

Ingingo ya 7:

Umusoro ku mutungo utimukanwa utangwa na nyir'ubwitirirwe cyangwa na nyir'uburagizwe..

Ingingo ya 8:

Umusoro ku mutungo utimukanwa wose ubarirwa rimwe mu mwaka kuri buri musoreshwa mu Karere cyangwa Umujyi uwo umutungo urimo.

qIngingo ya 9:

Abatishoboye basonerwa umusoro ku mutungo utimukanwa byemejwe n'Inama Njyanama y'Akarere cyangwa y'Umujyi.

Ingingo ya 10:

Iyo nyir'umutungo yazimiye kandi nta muntu yawusigiye cyangwa ngo hagire uwukoresha, umusoro ukomeza kubarwa, buri mwaka, kugeza igihe Urukiko rwa Mbere rw'Iremezo rubifitiye ububasha rufatiye, cyemezo cy'uko uwo musoreshwa atakiriho. Iyo bigenze bityo, uwo mutungo urafatwa ukanagurishwa hakurikijwe ibivugwa mu ingingo ya 43 y'iri tegeko.

Mari icyo gihe, impapuro zishyuza umusoro zimanikwa ku muryango w'ibiro by'Akargre cyangwa by'Umujyi umutungo usomshwa urimo.

2. Ishingiro n'ikigereranyo by'umusoro

a. Ubuso bw'amazu n'izindi nyubako

Ingingo ya11:

Umusoro whibuso bw'ahubatse amazu ushyirwaho hakurikije;metero kare,

Ingingo ya 12:

Ubuso busoreshwa ni ubuzengurutswe n'impande z'inyuma z'inkuta z'inm. Mu buso busoreshwa babariramo ubuso bw'amabaraza n'ubw'ibirongozi.

Ubuso bwa buri gice cy'inzu, iziri munsi y'ubutaka, iziringaniye n'ubutaka n'izo hejuru, na bwo burabarwa kugira ngo bagere ku buso bwose bw'inzu.

Ingingo ya ya 13:

Amazu cyangwa ibice by'amazu bikurikira bisonewe umusoro ku mutungo utimukanwa:

a) agenewe imrimo y'ubuvuzi, iyo gutunga imbabare n'iy'amashuri;
b) agenewe gusa imirimo y'ubuhanga cyangwa y'imyuga, iyo uyarimo atavanamo inyungu;
c) amazu ya Leta ikoreramo imirimo itari iy'ubucuruzi;
d) amazu akorerwamo imirimo yerekeye iyobokamana n'amadini yemewe n'amategeko, havanywemo amazu akorerwamo imirimo ibyara inyaingu;
e) amazu akoreshwa n'abahagarariye ibihugu byabo mu Rwanda, iyo ari ayabo mu gihe ibyo bihugu bisonera amazu y'u Rwanda ari iwabo.

Ingingo ya 14:

Umusoro ku buso bw'amazu n'izindi nyubako ubarwa ku buryo bukunkira:

a) mu Mujyi wa Kigali amafaranga atari munsi ya mirongo itanu. (50'frw) kandi atarenga amafaranga magana abiri na cumi (210 frw) kuri metero kare; .
b) mu yindi Mijyi amafararanga atari munsi ya mirongo itanu (50 fiw) kandi atarenga ijana na mirongo itatu (130 frw) kuri metero kare;
c) amazu ari muri za Santeri zubucuruzi zitari mu Mijyi asoreshwa amafaranga atari munsi ya makumyabiri n'atanu (25frw.} kandi atarenga mirongo cyenda n'atandatu (96 frw) kuri metero kare;
d) ahandi hasigaye hose hasoreshwa amafaranga atari munsi y'atanu (5 frw) kandi atarenga mirongo itanu n'atanu (55 fiw) kuri metero kare.

Inama Njyanama y'Akarere cyangwa y'Umujyi ishyiraho ikigereranyo cy'umusoro ku mutungo ishingiye ku biteganywa n'ingingo ya 6 y'iri tegeko.

Ingingo yaf 15:

Uwubatse inzu igeretse ku yindi, agabanyirizwa umusoro mu kigereranyo cya 50% ku nzu ya mbere yiyongereye ku yindi. Ku nzu ya kabiri yiyongereye ku yindi ujyana hejuru agabanyirizwa umusoro mu kigereranyo cya 75%. Kuva ku nzu ya gatatu yiyongereye ujyana hejuru, agabanyirizwa umusoro mu kigereranyo cya 100%.

Uwubatse inzu, agana munsi y'ubutaka, asonewe gutanga umusoro kuri ayo mazu yubatswe munsi y'ubutaka.

b. Ubuse bw'ubutaka butubstsweho bwanditse cyangwa butauditse

Ingingo ya 16:

Umusoro w'ubuso bw'ubutaka butubatsweho bwanditse cyangwa butanditse, bwaba ubwatijwe igihe kirekire, bukodeshwa cyangwa bweguriwe umuntu burundu, ubarwa kuri metero kare.

Ubwo buso busoreshwa butangwa n'igisigara ku butaka busoreshwa bukuwemo inshuro ebyiri ubuso bw'ubutaka bwubatswemo.

Ingingo ya 17:

Umusoro wahatubatswe ugenwa n'Inama Njyanama y'Akarere cyangwa y'Umujyi ku buryo bukurikira:

a) mu Mujyi wa Kigali, kuva. ku mafaranga makumyabiri (20 frw) kugeza ku mafaranga mirongo itanu (50 frw) kuri metero kare, ibice bya metero kare ntibibarwa ;
b) mu yindi Mijyi, kuva ku mafaranga icumi (10 frw) kugeza ku mafaranga makumyabiri (20 frw) kuri metero kare, ibice bya metero kare ntibibarwa
c) muri za Santeri zubucuruzi kuva ku ifaranga rimwe (1frw) kugeza ku mafaranga icumi (10 fiw) kuri metero kare, ibice bya metero kare ntilübarwa ;
d) mu cyaro, umusoro w'ahatubatswe, ugenwa n'Inama Njyanama mu kigereranyo cy'amafaranga adashobora kurenga amafaranga igihumbi, (1000 frw) kuri hegitari. Iyo umusoteshwa afite hegitari zirenga makumyabiri (20 ha),

asoreshwa, mu kigereranyo cy'amafaranga kuva ku mafaranga igihumbi n'ifaranga rimwe (1001 frw) kugeza ku mafaranga ibihumbi bibiri (2000 frw) kuri buri hegitari irenga kuri hegitari makumyabirï (20 ha).
Hegitari imwe ya mbere ntabwo isoreshwa, kandi ibice bya hegitar ntibibarwa.

Iyo ahatubatswe ari ahantu nyaburanga, umusoro wiyongeraho 10% by'umusoro usanzwe utangwa buri mwaka.

Mu Mujyi wa Kigali no mu yindi Mijyi, umusoro w'ahatubatswe hakoreshwa imirimo y'ubuhinzi n'ubworozi usoreshwa hakurikijwe agace d) k'igika cya mbere cy'iyi ngingo.

Inama Njyanama y'Akarere cyangwa y'Umujyi ishyiraho ikigereranyo cy'umusoro ku mutungo ishingiye ku biteganywa n'ingingo ya 6 y'iri tegeko.

Ingingo ya 18:

Ubutaka butubatse bukatikira busonewe umusoro ku mutungo utimukanwa:

a) ubutaka bwihariwe n'imirimo ijyanye n'ibikorwa by uburezi, ubuvuzi, ubushakashatsi, imikino mu gihe bigaragaje ko bitagamije kuzanira inywgu umuntu ku giti cye;
b) ubutaka bwubatswemo cyangwa buteganyinjwe kubakwamo ibikorwa bya Lata, by'Uturere n'iby'Umujyi;
c) ubutaka bukorerwaho n'Abahagaranye ibihugu byabo mu Rwanda, iyo ibyo bihugu bisonera ubutaka bukorerwaho n'Abahagarariye u Rwanda iwabyo;
d) ubutaka bukorerwaho imirimo y'ubugiraneza.

Imirimo yubugiraneza igenwa n'iteka rya Minisitïri ufite imibereho myiza y'abaturage mu nshingano ze.

c. Ubuso bw'ubutaka bw'ahatanzwe gukorerwa ubushakashatsi n'ubucukuzi bw'amabuye y'agaciro cyangwa kariyeri

Ingingo ya 19:

Umusoro w'ubuso bw ubutaka bwatanzwe gukorerwa ubushakashatsi, ubucukuzi bw'amabuye y'agaciro cyangwa kariyeri ubarwa kuri buri metero kare. Uyu musoro utangwa n'abahawe uburenganzira bwo gukora ubushakashatsi no gucukura amabuye y'agaciro cyangwa kariyeri.

Ingingo 20:

Umusoro w'ububuso bw'ubutaka bw'ahatanzwe gukorera ubushakashatsi 'ubucukuzi bw'amabuye yagsciro cyangwa kariyeri, ushyirwaho n'Inama Njyanama mu buryo bukunkira:

a) ahatanzwe gucukura amabuye y'agaciro hasoreshwa amafaranga y'u Rwanda kuva ku mafaranga abiri n'urumiya (2,5 frw) kugeza ku mafaranga atanu (5 frw) kuri metero

b) ahatangiwe uburenganzira bwo gushaka ubwoko bumwe cyangwa bwinshi bw'amabuye y'agaciro hasoreshwa kuva ku mafaranga abiri n'urumiya (2,5 fiw,) kugeza ku mafaranga atatu (3 frw) kuri metero kare;

c) ahatanzwe gucukura kariyeri, hasoreshwa kuva ku ifaranga rimwe (1frw) kugeza ku mafaranga abiri (2 frw) kuri metero kare.

Inama Njyanama y'Akarere cyangwa y'Umujyi, ishyiraho ikigereranyo cy'umusoro kuri buri cyiciro cy'umutungo ishingiye ku biteganywa n'ingingo ya 6 y'iri tegeko.

Ingingo ya 21:

Iyo Leta cyangwa ibigo byayo bikora imirimo ivugwa, mu ngingo ya 19 y'iri tegeko bigamije kugera ku nshingano zabyo, bisonerwa uwo musoro.

3. Ibarura ry'umutungo utimukanwa, igihe cy'isoreshwa n'itangwa ry'musoro

Ingingo ya 22:

Ibarura ry'umutungo utimukanwa rigaragazwa, ritangwa n'abavugwa mu ngingo ya 7 y'iri tegeko mu ntangiriro y'umwaka, bitarenze tariki ya 31 y'ukwezi kwa Mutarama kandi ryandikwa mu gitabo cyabigenewe.
Imiterere y'icyo gitabo igenwa n'iteka rya Minisitiri w'Intebe.

Ingingo ya 23:

Iyo ibigomba gusoreshwa bidatangiranye n'umwaka, umusoreshwa abimenyesha, mu nyandiko, abakozi babishinzwe.

Ingingo ya 24:

Iyo habaye igihinduka mu miterere y'umutungo wabaruwe, umusomshwa abimenyesha ubuyobozi bw'Akarere cyangwa bw'Umujyi. Bigenda bityo na none iyo usoreshwa ahindutse.

Ingingo ya 25:

Umrere n'Imijyi bimenyesha, mu nyandiko, usoreshwa umubare w'amafaranga agomba gutanga buri mwaka.

IngIngo yaa 26:

Umusoro ku mutungo utimukanwa utangirwa umwaka wose iyo ibisoreshwa biriho ku wa mbere Mutarama cyangwa iyo bibonetse muri uko kwezi. Iyo ibisoreshwa bibonetse nyuma, buri kwezi gutangirwa kimwe cya cumi na kabiri cy'umusoro w'umwaka wose.

4. Ububasha bwo kugenzura, kwibutsa no gusoresha nta shiti

Ingingo ya 27:

Iyo umusoreshwa atubahirije ibivungwa mu ngingo ya .22, iya 23 n'iya 24 z'iri tegeko, cyangwa iyo ibarura ry'unutungo utimukanwa ritakozwe, ryakozwe ritinze, ribeshya; rikosheje cyangwa rituzuye, Akarare cyangwa Umujyi bishyiraho, mu gihe cy'imyaka itatu guhera ku wa mbere Mutarama w'umwaka umusoro wagombaga gutangwamo, umusoro utaragenwe.

5 .Kwinjiza imisoro no kuyishyuza

Ingingo ya 28:

Umusoro ku mutungo utimukanwa wandikwa n'umwakirizi w'imisoro w'Akarere cyangwa w'Umujyi ibisoreshwa birimo, mu gitabo cyabigenewe. Inyandiko igeze muri icyo gitabo ikurikizwa iyo, ishyizweho umukono n'Umunyamabanga Nshingwabikorwa w'Akarere cyangwa w'Umujyi ibisoreshwa birimo.

Ingingo ya 29:

Umusoro ku mutungo utimukanwa ugomba gutangwa ku mwakirizi w'imisoro w'Akarere cyangwa w'Umujyi bitarenga umunsi wa nyuma w'ukwezi kwa kabiri gukurikira umunsi w'ishyikirizwa ry'urupapuro rwerekana amafaranga agomba gutangwa.

Ingingo ya 30:

Iyo usoreshwa ashaka kuva mu Rwanda, nta bintu byimukanwa cyangwa bitimukanwa asize inyuma bihagije kwishyura imisoro n'inyongera zayo zose, umusoro wishyuzwa ako kanya. Ni na ko bigenda iyo usoreshwa agiye kugurisha cyangwa gutanga umutungo we utimukanwa cyangwa yahombye.

Ingingo ya 31:

Imisoro itishyuriwe igihe gitegutswe yungukira isanduku y'Akarere cyangwa y'Umujyi amafaranga agenwa n'Inama Njyanama y'Umujyi cyangwa y'Akarere.

Ayo mafaranga y'inyungu z'ubukererwe ntashobora kurenga ifaranga n'amasentimu makumyabiri n'atanu ku ijana (1,25 %) k'ubukererwe bwa buri kwezi, kandi atangira kubarwa kuva ku munsi iyo misoro yagombaga gutangwaho kugeza ku munsi itangiweho. Inyungu z ubukererwe zibarwa ku buryo bukurikira.

a) iminsi jdashyitse ukwœi ntiberwa;
b) babara inyungu y'umusoro bawuringaniza n'ijana;
c) inyungu itangwa mu mafaranga.

Iyo umusoro wanditswe ukishyurwa bitari ngombwa, usoreshwa ahabwa na we urwo rwunguko kuva ku munsi yishyuriyeho, kugeza ku munsi bamusubirijeho amafaranga ye.

Ingingo ya 32:

Iyishyuza ry'imisoro yanditswe rikorwa n'umwakirizi w'imisoro ushyirwaho n'Inama Njyanama y'Akarere cyangwa y'Umujyi ibisoreshwa birimo.

Iyo usoreshwa atishyunye igihe, umwakirizi w'imisoro yandika impapuro zihatira gusora, izifatira ibintu n'izibigurisha, uretse kugurisha ibitimukanwa kuko bikorwa na Noteri.

Ingingo ya 33:

Ikunkiranwa ry'imisoro rikorwa ari uko umwakirizi w'imisoro w'Akarere cyangwa w'Umujyi abisabye, bikemezwa na Komite Nyobozi y'Akarere cyangwa y'Umujyi ibisoreshwa birimo.

Gutakamba kose kwerekeye iyishyuzwa ry'imisoro cyangwa ikurikirana ryayo bishyikirizwa Inama Njyanama y'Akarere cyangwa y'UJmujyi ikabifataho icyemezo.

Uretse ibiteganywa n'amategeko yihariye, Inama Njyanama y'Umujyi cyangwa y'Akarere ibisoreshwa birimo, ni yo igena ifatira ry'ibintu n'igurisha ryabyo nta kabuza, kugira ngo hishyurwe imisoro.

Iyo,umusoreshwa atanyuzwe n'icyemezo cyafashwe n'Inama Njyanama aregera Inkiko. Muri icyo gihe, ifatira riba rihagaze kugeza igihe Inkiko zigize icyo zemeza:

Ingingo ya 34:

Usoreshwa wese arakurikiranwa iyo atishyuye mu gihe giteganywa n'amategeko. Muri icyo gihe, umwakirizi w'imisoro y'Akarere cyangwa y'Umujyi bimaze kwemezwa na Komite Nyobozi, yoherereza nyir'ugusorehwa urwandiko rumuburira bwa nyuma, rumusaba gusora mu minsi 15.

Ingingo ya 35:

Iyo igihe giteganywa n'ingingo ya 34 y'iri tegeko kirangiye, umwakirizi 'w'imisoro ategereza iminsi 8 mbere yo gufatira.

Bitanyuranije n'amategeko y'ifatira n'igurisha, Inama Njyanama y'Akarere cyangwa y'Umujyi ibisoreshwa birimo ishyiraho amabwiriza yo kubishyira mu bikorwa.

Ingingo ya 36:

Amategeko agenga ifatira n'igurisha bikorwa n'ubucamanza bwerekeye imanza z'amahugu n'ubucuruzi akoreshwa no mu ifatira n'igurisha bikorerwa kwinjiza imisoro yinjira mu isanduku y'Akarere cyangwa y'Umujyi.

Ingingo ya 37:

Ku byerekeye kwinjiza imisoro, inyongera, inyungu z'ubukererwe, isanduku y'Akarere cyangwa y'Umujyi ibisoreshwa birimo ifite uburenganzira ku nyungu zose

z'usoreshwa no ku bintu bye bishobora kwimukanwa, aho byaba biri hose. Ubwo burenganzira bukoreshwa mbere y'ubundi bwose, kandi mu myaka ibiri, guhera ku munsi bategekeyeho gusora. Iyo icyo gihe kitararangira, uburenganzira buhama ku bintu byafashwe, kugeza igihe bigurishirijwe.

Ingingo ya 38:

Ku byerekeye kwinjiza imisoro, inyongera, inyungu z'ubukererwe, isanduku y'Akarere cyangwa y'Umujyi ifiite ububasha ihabwa n'amategeko bwo gufata ingwate ku mazu yose y'usoreshwa.

Ingingo ya 39:

Imisoro itarishyujwe mu myaka itanu 5, ibarwa bahereye ku munsi yagombaga kwishyurirwaho, ntiba igikurikiranwa.

Icyo gihe gishobora guhagarikwa mu buryo buteganywa n'amategeko mbonezamubano cyangwa n'uko usoreshwa yiyemeje gusora, na nyuma yacyo.

Iyo igihe cyo kureka gukurikirana imisoro cyasubitswe nyuma y'imyaka itanu ikurikira iheruka y'isubika ry'igihe cyo kudakurikirana imisoro kibanziriza icyo, habaho ikindi gihe cyo guhagarika kwishyuza, nacyo gishobora gusubikwa ku buryo bumwe n'icya mbere, iyo muri icyo gihe umusoro; wishyuzwa, utaregewe mu nkiko.

Ingingo ya 40:

Iyo abasoreshwa batuye mu mahanga, ababahagarariye bari mu Rwanda bategetswe kubahiriza ibiteganywa n'iri tegeko.

6. Gutakamba no kujurira

Ingingo ya 41:

Abasoreshwa n'ababunganira babifitiye ibimenyetso bashobora gutakambira Inama Njyanama y'Akarere cyangwa y' Umujyi ibisoreshwa birimo, mu nyandiko, bahakana umubare w'amafaranga baciwe.

Kugira ngo itakamba ryemerwe, rigomba kugaragaza impamvu, kandi rigakorwa mbere y'amezi atatu uhereye ku munsi urwandiko rw'isoresha rwagereye ku ugomba gusora, cyangwa ku, munsi wo gutanga umusoro utagomba urwo rwandiko.

Iyo habaye kwibeshya mu isoresha, Inama Njyanama y'Akarere cyangwa Umujyi yemeza ko uwasoreshejwe amafaranga y'ikirenga ayasubizwa hubahirijwe ibitegenywa n'ingingo ya 31 y'iri tegeko.

Ingingo ya 42:

Iyo abasoreshwa batanyuzwe n'umwanzuro wafashwe n'Inama Njyanama y'Akarere cyangwa y'Umujyi yatakambiwe, bitabaza Inkiko zibifitiye ububasha.

Ingingo ya 43:

Ingingo z'iri tegeko zerekeye- kugenzura, kwinjiza imisoro no kwishyuza n'izerekeye ububasha bwo kwibutsa, gufatira, gutakamba no kujurira, ziteganijwe ku musoro w'umutungo utimukanwa, zikoreshwa no ku yindi misoro, iyo zitanyuranyije n'ingingo zihariye za buri musoro.

B. Umusoro w'ipatanti

1. Abantu n'imirimo bisoresbwa

Ingingo ya 44.:

Ipatanti ni umusoro ugomba gutangwa n'umuntu wese wiyemeje gukora imirimo ivugwa muri iri tegeko.

Uretse abahembwa imishahara, uwo musoro utangwa buri mwaka n'abantu bikorera ku giti cyabo, mu Rwanda, imirimo ibyara nyungu, kimwe n'imiryango ifite ubuzima gatozi cyangwa ibigo bisanzwe bitanga umusoro w'amasosiyete.

Umusoro ugomba kurihirwa icyarimwe, mbere yo gutangira umurimo. usoreshwa. Umusoro ugenwa hakurikijwe usoreshwa akorera cyangwa aho asanzwe abarizwa.

2. Gusonerwa

Ingingo ya 45:

Umusoro w'Ipatanti usonewe

a) Leta y' u Rwanda, Intara n'Uturere n'Imijyi byayo, iyo bikora imirimo itari iy'ubucuruzi;
b) imiryango ifite ubuzima gatozi n'ibigo byasonewe umusoro w'amasosiyete hakurikijywe ingingo, ya.5 y'itegeko rishyiraho amategeke agenga imisoro itaziguye ku nyungu zinyuranye no .ku bihembo;
c) abantu bikorera ku giti cyabo cyangwa imiryango ikora imirimo y'ubuhinzi n'ubworozi.

3. Ikigero cy'umusoro w'ipatanti

Ingingo ya 46:

Umusoro w'Ipatanti ugenwa uhereye ku ipatanti y'ifatizo "P" , ishobora gutandukana nk'uko bigaragazwa mu ngingo ya 47, hakurikijwe ubwoko bw'umurimo ukorwa n'aho ukorerwa.

Ipatanti y'ifatizo ishyirwaho, buri mwaka, n'Inama Njyanama y'Akarere, y'Umujyi cyangwa y'Umujyi wa Kigali abasoreshwa barimo, ariko ntishobora kurenga amafaranga ibihumbi bibiri (2000 frw).

Ingingo ya 47:

Imirimo ikurikira yishyurirwa ipatanti mu buryo bukurikira;

Inzego z'imirimo	Ifatizo:P	Mu cyaro	Mu mujyi	Mu mujyi wa Kigali
A) Udafite iduka, aboriko-rikori badafite imashini, abatwara abantu n'ibintu ku mapikipiki.	P A	IP A	2 P A	2 P A
B) Ubucuruzi, ubukorikori bwifashisha imashini.	P B	5 P B	10 P B	20 P B
C) Ubwikorezi bwose Butavuzwe muri A.	P C	10 PC kuri buri modoka	10 P C kuri buri modoka	10 P C kuri buri modoka
D) Amahoteri.	P D	5 P D	30 P D	100 P D
E) Imirimo y'ubwenge, imiri-mo ikorerwa abandi n'abandi.	P E	10 PE	20 P E	120 P E
F) Inganda gutumiza no kohereza ibintu mu mahanga.	P F	120 P F	120 P F	100 P F
G) Imirimo y'ubwishingizi iy'amabanki n'ndi isa na yo.	P G	30 P G	100 P G	100 P G

Buri kigo kigomba kwishyura umusoro w'Ipatanti. Ku mirimo itari iy'ubwikorezi ivugwa ku gika cya C cy'iyi mbonerahamwe, ipatanti yongerwaho 10 P C kuri buri modoka ikorehwa imirimo izana nyungu, mu gutwara abantu n'ibintu.

Imirimo myinshi ikorerwa mu kigo kimwe cyangwa imirimo idakorerwa mu iduka, igakorerwa ahantu henshi hatandukanye, itangirwa umusoro uruta iyndi mu yateganyijwe iyo mirimo cyangwa aho hantu.

Inama Njyanama y'Akarere, n'Umujyi wa Kigali, bigena, buri mwaka, ahafatwa nk'icyaro cyangwa nk'Umujyi.

4. Igihe gisoreshwamo

Ingingo ya 48:

Iyo umunmo usoreshwa watangiye mu kwezi kwa mbere, hagomba kwishyurwa ipatanti y'umwaka wose.

Iyo umurimo usoreshwa watangiye nyuma y'ukwezi kwa mbere k'umwaka, hagomba kwishyurwa ipatanti ihwanye n'amezi asigaye habariwemo n'ukwezi umurimo watangiriyemo.

Icyakora, ku byerekeye imirimo ijyana na bimwe mu bihe by'umwaka, hagomba kwishyurwa umusoro w'umwaka wose, n'iyo uwo murimo waba warakozwe mu gice kimwe cy umwaka gusa.

5. Imenyesha n'uburyo bwo kwishyura

Ingingo ya 49:

Mu gihembwe cya mbere cya buri mwaka, buri muntu cyangwa isosiyete igomba gutanga umusoro w'ipatanti, bagomba gushyikiriza umwakirizi w'imisoro w'Akarere cyangwa Umujyi ibisoreshwa birimo, urupapuro rumenyesha ibisoreshwa. Imiterere y'urwo rupapuro igenwa n'iteka rya Minisitiri ufite imari mu nshingano ze.

Umusoro w'ipatanti ugomba gutangwa mbere yo gutangira ibikorwa bigomba gusorerwa. Cyakora mu gihe ibikorwa byatangiye mu gihembwe cya mbere, umusoro ugomba gutangwa mbere ya Mata y' uwo mwaka.

Urupapuro rumenyesha rugomba gushyirwaho umukono n'uzahabwa ibarate. Mu gihe ari umuryango ufite ubuzima gatozi, rushyirwaho umukono n'abawuhagarariye.

Ingingo ya 50:

Umpapuro rumenyesha ibisoreshwa ruherekezwa n'ikimenyetso cyerekana ko usora yatanze umusoro uhwanye n'uwo yibariye ubwe ku rupapuro rumenyesha ibisoreshwa.

Ubuyobozi bw'Akarere cyangwa ubw'Umujyi ibisoreshwa birimo butanga icyemezo cyitwa ibarate, kigaragaza ko imisoro yarishywe. Igisorerwa cyose gitangirwa ibarate rikurikije imiterrere yemejwe n'Inama Njyanama y'Akarere cyangwa yUmujyi.

Ingingo ya 51:

Ibarate rigomba kumanikwa ku buryo bugaragara ku muryango w'inzu ikorerwamo cyangwa ku modoka umusoro watangiwe, cyangwa ushinzwe kwakira amafaranga y'ibyacurujwe akanshyira hafi ku buryo bugaragara, rikerekanwa igihe cyose abashinzwe kugenzura imisoro mu Karere cyangwa mu Mujyi barisabye.

Ugendana ibarate agomba buri gihe kuba yashobora gutanga umwirondoro we n'icyo ashinzwe.

Ingngo ya 52:

Igihe usoreshwa ahagaritse imirimo isorerwa cyangwa ayihinduye, asubizwa ikirenga cy'umusoro yari yaratanze, kiramutse gihari, hakunkijwe umubare w'amezi asigaye kuri uwo mwaka kugeza ku itariki ya 31 Ukuboza, apfa kuba yarubahirije amategeko agenga indi msoro y'Akarere cyangwa y'Umujyi.

Mu gihe ibarate ritakaye, urwego rw'imurimo rwaritanze, rusinbuza irindi ryishyurwa amafaranga agenwa n'Inama Njyanama y'Akarere cyangwa y'Umujyi.

Ingingo ya 53:

Kugenzura, kwinjiza imisoro no kwishyuza, ububasha bwo kwibutsa, gufatira, gutakamba no kujurira biteganijwe ku mmsoroo w'ipatanti bikorwa hakurikijwe ibiteganywa mu ngingo ya 43 y'iri tegeko. .

C. Umusoro ku nyangu z'ubukode

1. Ishingiro ry'umusoro

Ingingo ya 54:

Umusoro wakwa ku nyungu zikomoka ku bukode bw'amazu n'ubutaka biri mu Rwanda, hatitawe ku gihugu bene kuzibona batuyemo cyangwa babamo.

Ingingo ya 55:

Umusoro wakwa : .

a) ku rwunguko rw'amazu n'ubutaka bikodeshwa;
b) ku rwunguko ruvanguye rubonwa n'ukodesha ibikodeshanyo, byaba byose cyangwa igice cyabyo.

Mu nyungu zivanguye hashobora no kubamo ubukode bw'ibikoresho byimukanwa, bw'amamashini, bw'amatungo n'ubw'ibindi bikoresho bishobora gukodeshwa.

2. Inyungu.zisoreshwa

Ingingo ya 56:

Umusoro ushingira buri mwaka ku nyungu zivanguye z'umwaka ubanziriza usoreshwamo. Ariko mu mwaka hagati, iyo usoreshwa agurishije umutungo we wose wabyaraga inyungu zisoreshwa, umusoro wihariye ugenwa hakurikije urwunguko rwose rwabonetse, kuva ku munsi wa mbere Mutarama w'ümwaka iryo gurisha ryabayemo.

Ingingo ya 57:

Inyungu ivanguye iboneka bavanye mu nyungu ivanze, agaciro k'ibyatanzwe ku bikodeshwa byishingiwe n'uhabwa inyungu kangana na 50 % by'inyungu ivanze.

Mu gihe usoreshwa ashoboye kugaragaza inyungu z'amabanki zishyuwe, inyungu ivanguye iboneka bavanye mu nyungu ivanze agaciro k'ibyatanzwe ku bikodeshwa kangana na 30 % by'inyungu ivanze hongeweho inyungu z'imyenda y'amabanki.

Ingingo ya 58:

Inyungu ivanze igizwe n'umubare ukomatanije w'amafaranga akomoka kuri ibi bikurikira:

a) ubukode ;
b) imisoro y'ubwoko bwose itanzwe n'ukodesha, mu kigwi cya nyirugukodesha ugukodeshwa;
c) ibyakozwe byose; bitarebana n'isana risanzwe rijyana n'ubukode, byishingiwe n'ukodesha mu mwanya wa nyir'ibikodeshwa, byaba mu masezerano y'ubukode cyangwa ku bundi buryo bwashyizweho na nyir'ibikodeshwa. Ibyo byose bijyana n'amafaranga asohoka iyo byabayeho, bisaranganywa mu myaka yose y'amasezerano y'ubukode itararangira burundu.

Ingingo ya 59:

Urwunguko ruvanguye, rubonwa n'abakodeshwa ibikodeshanyo bivugwa mu ngingo ya 55 y'iri tegeko, agace b, rugizwe n'amafaranga yose yinjiye -havanywéhd ayaschotse' arebana n'igice , cy'ibyo bikodeshanyo bikodeshwa.

3. Abagomba gusora

Ingingo 60:

Abagomba gusora ni aba bakurikira:

a) nyir'ibintu, ubyitirirwa cyangwa uragijwe ikintu kitimukanwa;
b) uhabwa urwunguko ruvanguye kw'ikodesha ry'amazu n'ubutaka by'ibikodeshanyo.

4. Kubara umusoro

Ingingo ya 61:

Inama Njyanama ya buri Karere cyangwa y`Umujyi ishyiriraho ikigereranyo cy'umusoro ku nyungu z'ubukode zikurikije ibiteganywa n'iyi ngingo Icyo kigereranyo ntigishobora kurenga imibare ikurikira.

a) igice cya mbere cy'myungu, kitarengeje amafaranga ibihumbi mirongo itandatu (60.000 frw), ntigisoreshwa;
b) 10 % ku gice cy'inyungu kuva ku amafaranga ibihumbi mirongo itandatu n'ifaranga rimwe (60.001 frw) kugeza ku mafaranga bihumbi ijana na mirongo inani (180.000 frw);
c) 15% ku gice cy'inyungu kuva ku mafaranga ibihumbi ijana na mirongo inani n'ifaranga rimwe (180.001 frw) kugeza ku mafaranga ibihumbi magana atatu (300.000 frw:);
d) 20% ku gice cy'inyungu kuva ku mafaranga ibihumbi magana atatu n'ifaranga rimwe (300.001 frw) kugeza ku mafaranga bihumbi magana atandatu (600.000 frw.) ;

e) 25% ku gice cy'inyungu kuva ku mafaranga ibihumbi magana atandatu n'ifaranga rimwe 600.001 frw kugeza ku mafaranga miriyoni imwe (1.000.000 frw);
f) 30% mafaranga arengaho.

Ingingo ya 62:

Kopi y'amasezerano y'ubukode igomba gushyikirizwa Ubuyobozi bw'Akarere cyangwa bw'Umujyi, kugira ngo bushobore kumenya no gukurikirana umutango usoreshwa.

Kutishyurwa amafaranga y'ubukode ntibisonera nyir'ugukodeshwa umusoro ku bukode.

Umusoreshwa, utubahirije ibitegenywa n'igika cya mbere cy'iyi ngingo, afatwa nk' utarakoze imenyesha.

Akici iro ka II: Amahôro y'Akarere cyangwa y'Umujyi

Ingingo ya 63:

Inama Njyanama y'Akarere cyangwa y'Umujyj ishyiraho amahôro ku mirimo ikorewe abaturage (taxes rémunératoires)..Ayo mahôro ntashobora kurenza igiciro nyakuri cyangwa kigereranijwe, cyatanzwe kuri uwo murimo bayishyuriza.

Bitanyuranije n'amategeko, Inama Njyanama y'Akarere cyangwa y'Umujyi, ishobora gushyiraho andi mahôro (taxes fiscales), ishingiye ku iteka rya Perezida wa Repubulika rigena urutonde n'igipimo cy'imisoro.

Ingingo ya 64:

Bitanyuranije n'amategeko ariho, Leta yegurira Akarere cyangwa Umujyi amahôro n'ibihemberwa imirimo Akarere cyangwa Umujyi bikorera abaturage, iyo iyo mirimo yose cyangwa igice cyayo byakirwa amahôro, byakozwe n'Akarere cyangwa n’Umujyi.

Ingingo ya 65:

Inama Njyanama y'Akarere cyangwa y'Umujyi ishyiraho amahôro ishingiye ku mategeko yerekeye uburyo bw'isoresha, umubare w'amafaranga, uko azatangwa, uburyo bwo gutakamba no kujurira, hakurikijwe ingingo ya 42 n'iya 43 z'iri tegeko:

Ibyemezo by'Inama Njyanama byo gushyiraho amahôro bitangazwa, bikamanikwa ku nzu zone z'ubutegetsi bw'uturere n'ubw'Umujyi.

Icyiciro cya 2 : Abandi Uturere cyangwa Imijyi bikura Imari n'umutungo

Akiciro ka mbere : **Amafaranga akomoka ku nguzanyo**

Ingingo ya 66:

Ingingo ya 67:

Gufata umwenda mu mahanga bikorwa gusa mu rwego rw'ubutwererane byemejwe n'Inama y'Abaminisitiri.

Ingingo ya 68:

Gufata umwenda bigomba kujyana no guteganya uburyo bwo kuwishyura, igibe uzishyurirwa n'ibindi byihariye bijyanye na wo.

Ingingo ya 69:

Icyemezo cyo gufata umwenda gifatwa n'Inama Njyanama y'Akarere cyangwa y'Umujyi.

Iyo umwenda urenga amafaranga miliyoni cumi (10.000..000 frw) ku byerekeye Uturere cyangwa Imijyi isanzwe, kuwufata bigomba kubanza kwemerwa na Komite mpuzabikorwa y'Intara. Ku byerekeye Uturere tugize Umujyi wa Kigali, umwenda urenze amafaranga miliyoni mirongo itanu (50:000 000 frw) ugomba kubanza kwemezwa n'Inama a Njyanama y'Umujyi wa Krgali

Ku byerekeye Umujyi wa Kigali, icyemezo cyo gufata umwenda gifatwa n'Inama Njyanama y'Umujyi wa Kigali. Iyo umwenda urenga amafaranga miliyoni magana atanu (500.000.000 frw) bigomba kubanza kwemerwa n'Inama y'Abaminisitiri.

Akicaro ka II Impano n'indagano

Ingingo ya 70:

Akarere cyangwa Umujyi bishobora kubona impano cyangwa indagano bigizwe n'umutungo utimukanwa cyangwa wimukanwa bibanje kwemezwa n'Inama Njyanama y'Akarere cyangwa y'Umujyi.

Akiciro ka III: Inkomoko zinyuranye z'imari n'umutungo

Ingingo ya 71:

Akarere, Umujyi, bishobora gushora amafaranga mu bigo by'ubucuruzi mu mabanki no mu yandi masosiyeti yigenga cyangwa yegamiye kuri Leta. Icyemezo `cyo gushora amafaranga, umubare wayo n'iibiridi bijyanye n'icyo gikorwa byemezwa n'Inama Njyanama y'Akarere cyangwa y'Umujyi.

Akiciro ka IV : Amafaranga cyangwa ibintu bikomoka ku nkunga ya Leta

Ingingo ya 72:

Leta ishobora guha Akarere cyangwa Umujyi imfashanyo y'amafaranga cyangwa ibintu bigamije kubishyigikira mu bikorwa byo gutsura amajyambere.

Leta kandi ishobora gushakira Uturere cyangwa Imijyi imfashanyo mu mahanga ibyishingiye.

Ingingo ya 73:

Buri mwaka Leta igena amafaranga ku ngengo y'imari yayo angana n'ifaranga rimwe n'urumiya ku ijana (1;5 %) cy'amafaranga yinjira mu isanduku ya Leta akomoka mu Gihugu, agenewe gusa kunganira ingengo y'imari isanzwe y'Uturere n'Imijyi.

Iteka rya Minisitiri ufite ubategetsi bw'igihugu mu nshingano ze rigena uburyo aya mafaranga asaranganywa Uturere n'Imijyi.

Umuatwe wa III : Ingingo zinyuranye n'izisoza

Ingingo ya 74:

Ibyakirwa imisoro cyangwa amahôro na Leta ntibishobora kwakirwa imisoro cyangwa amahôro n'Akarere Umujyi.

Ingingo ya 75:

Bitanyuranije n'itegeko rishyiraho imitunganyize, n'mikorere y'Umujyi wa Kigali, ingingo z'iri tegeko zireba n'Umujyiwa Kigali.

Ingingo ya 76:

Itegeko ryo kuwa 28 Gashyantare 1968 rishyiraho umusoro ku mubiri, nk'uko ryahinduwe kandi ryujujwe kugeza ubu, rivanyweho

Ingingo ya 77:

Itegeko ryo ku wa 28 Gashyantare 1968 rishyiraho umusoro ku mubiri nk'uko iyahinduwe kandi ryujujwe kugeza ubu, rivanyweho.

Ingingo va 77:

Itegeko ryo ku wa 28 Gashyantare 1968 rishyiraho umusoro ku matungo, nk'uko ryahinduwe kandi ryujujwe kugeza ubu, rivanyweho.

Ingingo ya 78:

Ingingo zose z'amategeko abanziriza iri zinyuranyije na ryo zivanyweho.

Ingingo ya 79:

Iri tegeko ritangira gukurikizwa umunsi ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.

Kigali, ku wa 10/05/2002

Perezida wa Repubulika .
Paul KAGAME
(sé)

Minisitiri w'Intebe
Bernard MAKUZA
(sé)

Minisitiri w'Imari n'Igenamigambi
Donald KABERUKA
(sé)

Minisitiri w'Ubutegetsi bw'Igihugu n'Imibereho Myiza y'Abaturage
Joseph Désiré NYANDWII
(sé)

Bibonywe kandi bishyizweho Ikirango cya Repubulika:

Minisitiri w'ubutabera n'Imikoranire y'Inzego
Jean de Dieu MUCYO
(sé)

ITEGEKO N° 18/2002 RYO KU WA 11/05/2002 RIGENGA ITANGAZA KURU

Twebwe, Paul KAGAME,
Perezida wa Repubulika,

INTEKO ISHINGA AMATEGEKO Y'INZIBACYUHO YEMEJE, NONE NATWE DUHAMIJE. DUTANGAJE, ITEGEKO RYEMEJWE N'URUKIKO RW'IKIRENGA ISHAMI RY'URUKIKO RURINDA IREMEZO RY'ITEGEKO SHINGIRO, KO RITN'ITEGEKO SHINGIRO, MU RUBANZA N° 020/11.02/02, RWACIWE KU WA 03/05/2002, KANDI DUTEGETSE KO RYANDIKWA MU IGAZETI YA LETA YA REPUBULIKA YU RWANDA.

Inteko Ishinga Amategeko y'Inzibacyuho, mu nama yayo yo ku wa 15 Mata 2002;

Ishingiye ku Itegeko Shingiro rya Repubulika y'u Rwanda, nk'uko ryavuguruwe kugeza ubu, cyane cyane Itegeko Nshinga ryo ku wa 10 Kamena 1991 rmu ngingo zaryo, iya 18, iya 69, iya, 75 n'iya 97, n'Arnasezerano y'Amahoro ya Arusha, mu gice cyerekeye Igihugu kigendera ku mategeko, mu ngingo yacyo ya 6 no mu gice cyerekeye Igabana ry'Ubutegetsi mu ngingo zacyo, iya 6-d, iya 27-b, iya 40, iya 72 n'iya 73;

Ishingiye ku itegeko ryo ku wa 23 Gashyantare 1963 rishyiraho igitabo cy'amategeko y'imiburanishe y'imanza z'inshinjabyaha nk'uko ryahindu kugeza ubu;

Ishingiye ku itegeko-teka n° 21/77 ryo ku wa 18 Kanama 1977 rishyiraho igitabo cy'amategeko ahana, nk'uko ryahinduwe kugeza ubu, ryemejwe n'itegeko n° 01/82 ryo ku wa 26 Mutarama 1982 ;

Isubiye ku itegeko n° 54/91 ryo ku wa 15 Ugushyingo 1991 rigenga itangazamakuru ;

YEMEJE:

<u>INTERURO YA MBERE:</u> IBISOBANURO BY'AMAGAMBO N'UBWISANZURE BW'ITANGAZAMAKURU

UMUTWE WA MBERE: IBISOBANURO

<u>Ingingo ya mbere:</u>

Muri iri tegeko, itangazamakuru bivuga uburyo bwose bukoresheje inyandiko, amashusho, amarenga cyangwa amajwi, bukwirakwiza kandi bumenyekanisha muri rubanda ibyabaye, ibyo umuntu yemera, n'ibindi bitekerezo byose bishyizwe ahagaragara, hagamijwe cyane cyane kumenyesha amakuru, kwigisha no guteza imbere siporo n'imyidagaduro.

<u>Ingingo ya 2:</u>

Muri iri tegeko, bifatwa nk'ibitangazamakuru, ibinyamakuru byanditse, Radiyo cyangwa Televiziyo n'ibigo ntararamakuru bitangaza amakuru rusange cyangwa yihariye asohoka ku buryo buhoraho cyangwa mu gihe kimwe kandi kizwi.

Ingingo ya 3:

Ibigo by'itangazamakuru ni ibigo by'ubucuruzi bikurikiza amategeko y'ubucuruzi n'amategeko agenga itangazamakuru.

Ingingo ya 4:

Inzu ikwirakwiza ibinyamakuru, ni inzu ikora umurimo wo kugurisha ibinyamakuru.

Ingingo ya 5:

Inyandiko zose zashyizwe aha ahagaragara zigatuburwa hakoreshejwe uburyo ubwo anri' bwo bwose kandi zigasohokera igihe cyagenwe zifatwa nk'ibinyamakuru byanditse zishobora kuba izandikwa mu gihe iki n'iki ibishushanyo n'amafoto, inyandiko z'imfotorano, inyandiko z'itumanaho, udutabo, inyandiko z'impapuro zihuzwa, inyandiko zimanitse, hagamijwe ibiteganywa mu ngingo ya mbere.

Ingingo ya 6:

Ntibifatwa nk'ibinyamakuru byanditse, ibitangazwa bikurikira:

a) inyandiko zisohoka zigamije inyungu bwite iz'imiryango, amashyirahamwe cyangwa ibigo;
b) inyandiko zitangazwa ibice ibice kandi zifte ibihe zirangirirahocyangwa inyandikozuzuye igitabo yatangajwe cyangwa zigikosora
c) ibitangaza inkuru zerekeranye cygne ahanini no gushaka cyangwa se guteza imbere imikokrere y'ibigo by'ubucuruzi, inganda banki hamwe n'inyandiko zamamaza cyangwa ziranga
d) inyandiko zifite intego z'ibanze zo kwerekana ingengabihe, gahunda, ibiciro, icytegererezo, ibishushanyombonera n'ibishushanyo ngaragazabiciro;
e) Inyandiko zo mu butegetsi ;
f) Inyandiko zihariye z'ubushakashatsi, ubuhanzi, umuco, ikoranabuhanga cyangwa iz'umwuga.

Ingingo ya 7:

Itumanaho ry'itangazamakuru rikoresha amajwi n'amashusho bisobanura kugeza kuri rubanda, hakoreshejwe uburyo bw'itumanaho, ibimenyetso, inyandiko, amashuho, amajwi cyangwa ubutumwa ubwo ari bwo bwose butari ubugenewe abantu ku giti cyabo.

Ingingo ya 8

Iyamamaza mu itangazamakuru ni uburyo bukozwe ku mugaragaro, hagamijwe kumenyekanisha ibitekerezo, ibyemezo cyangwa ibikorwa bijyanye n'ibicuruzwa cyang wa imirimo, guteza imbere igitekere igicuruzwa, umurimo cyangwa se kwamamaza ikindi cyose nyir'ukwamamaza yifuza kugeraho.

Ingingo ya 9:

Uburenganzira bwo gusubiza, bivuga. uburenganzira bw' umuntu ku giti cye cyangwa bw' umuryango ufite ubuzima gatozi bwo gutangaza igitekerezo kinyuranye n'icyamuvuzweho kimutesha agaciro cyangwa kikabangamira inyungu ze biciye mu itangazamakuru. .

Uburenganzira bwo kugorora bivuga uburenganzira bwo kugorora ibyatangajwe uko

bitari mu gitangazamakuru.

Ubure nganzira bwo gukosora bivuga ubureriganzira bwo kugorora ibyari byavuzwe cyangwa byanditswe mbere.

UMUTWE WA II: UBWISANZURE BW'ITANGAZAMAKURU

Ingingo ya 10:

Itangazarnakuru ririgenga.

Uburenganzira bwo kugaragaza ibitekerezo hakoreshejwe itangazamakuru bukoreshwa hakurikijwe ibiteganywa n'iri tegeko.

Ingingo ya 11:

Ubwisanzure bw'itangazamakuru bukubiyemo uburenganzira bwo gutangaza ibitekerezo n'u wo gutara, guhabwa, gukwirakwiza inkuru cyangwa ibitekerezo hakoreshejwe. itangazamakuru.

Kugenzura no kuburizamo inkuru ntibyemewe.
Ubwisanzure bw'itangazamakuru buhagarikwa gusa n'ibyo iri tegeko riteganya cyangwa se amasezerano mpuzamahanga agenewe kurengera uburenganzira bw'ikiremwamuntu u Rwanda rwemeye.

Ingingo ya 12:

Itangazamakuru, ryaba irya Leta cyangwa iryigenga n'umwuga w'ubunyamaikuru bigengwa n'iri tegeho.

Ingingo ya 13:

Uburenganzira bwo gushinga ikigo cy'itangakuru bwemerewe buri muntu wese cyangwa umuryango ufite ubuzima gatozi mu gihe hubahirijwe ibikubiye muri iri tegeko.

Gushyiraho ikigo cy'itangazamakuru biremewe mu gihe hubahirijwe ibiteganyijwe n'iri tegeko.Buri gitangazamakuru cyose kigomba gukora nk'ikigo cy'itagazamakuru.

INTERURO YA II: IBYEREKEYE IMIKORERE Y' IKIGO CY'ITANGAZAMAKURU

UMUTWE WA MBERE: IBYEREKEYE IBINYAMAKURU BYANDIKWA

Icyociro cya mbere: Ukwimenyekanisha

Ingingo ya 14:

Buri kinyamakuru kigomba kugira Umuyobozi wacyo n'Umwanditsi Mukuru Umuyobozi wacyo ni na we ugihagarariye imbere y'amategeko.

Mu gihe nta muyobozi washyizweho, nyir'ikigo cyangwa ugikodesha cyangwa ugifitemo imigabane myinshi y'umutungo cyangwa iy'uburenganzira bwo gutora, uwo muntu afatwa nk'umuyobozi w'ikinyamakuru.

Ingingo ya 15:

Umuyobozi w'ikinyamakuru agomba kugira ubwihagararizi kandi akaba atuye mu Rwanda.

Umwanditsi Mukuru agomba kuba byanze bikunze umunyamakuru w'umwuga. Agomba kugira ubwihagararizi kandi akaba mu Rwanda.

Ingingo ya 16:

Mbere yo gutangiza ikinyamakuru, Umuyobozi wacyo agomba kubimenyesha mu nyandiko Minisiteri ifite itangazamakuru mu nshingano zayo byibuze hasigaye ukwezi mbere y'uko ikinyamakuru gisohoka bwa mbere agahabwa icyemezo cy'iyakira.

Inyandiko imenyesha igomba kugaragaza ibi bikuri ikira:

1° umwirondoro wuzuye wa nyr'ikinyamakuru iyo ari umuntu ku giti cye çyangwa amategeko ashinga umuryango iyo ikinyamakuru ari icy'umuryango ufite ubuzima magatozi;
2° umwirondoro wuzuye w'Umuyobozi w'ikinyamakuru n'uw'Umwanditsi Mukuru n'aho babarizwa;
3º izina ry'ikinyamakuru;
4° aho ikigo cy'itangazamakuru kibarizwa;
5 ° igihe ikinyamakuru gisohokera;
6° imiterere y'ikinyamakuru;
7° ururimi cyangwa indimi kizandikwamo;
8° inyandiko, igaragaza umurongo icyo kinyamakuru kizafata;

Ihindiurwa ry’ ibiteganyijwe muri iyi ngingo na ryo rigomba kumenyeshwa bitarengeje iminsi umunani ikurikira iryo hindura

Ingingo ya 17:

Umuntu udashobora guhangarwa ntashobora kuba Umuyobozi w'Ikinyamakuru cyangwa Umwanditsi Mukuru wacyo.

Icyiciro cya II: Ibyerekeye iyandika ry'inkuru n'iyamamaza

Ingingo ya 18:

Buri kinyamakuru. cyangwa iny andiko z'inyagihe bigomba kugaragaza amazina y'Umuyobozi n'ay'Umuyobozi n'ay'Umwanditsi Mukuru, n'abo babarizwa.

Ingingo ya 19:

Inyandiko z'ikinyamakuru cyangwa inyandiko z'inyagihe zishyirwaho umukono n'abazanditse. Abanditsi batanga inyandiko zidafite umukono wabo cyangwa se bagashyiraho amazina y'amahimbano bagomba kumenyesha mu nyand iko Umuyobozi w'ikinyamakuru umwirondoro wabo w'ukuri uri mbere y'uko inyandiko zabo zihabwa umwanya mu kinyamakuru.

Amafoto atangajwe akuwe ahandi agomba kwandikwaho izina cyangwa ikiranga uwayafashe cyangwa iby'uwatanze uburenganzira bwo kuyatubura.

Ingingo ya 20:

Igihe inyandiko zidafite umukono wa banyirazo, Umuyobozi w'ikinyamakuru ashobora gutangariza ubutabera umwirondoro nyawo w'abo banditsi mu gihe baba bakurikiranywe n'ubucamanza. Iyo bitagenze bityo, uwo Muyobozi ni we ukurikiranwa, akitirirwa izo nyandiko.

Ingingo ya 21:

Umuyobozi w'ikinyamakuru agomba gushyira ahagaragara ibiciro by'iyamamaza bikurikizwa mu kigo cye cy'itangazamakuru.

Ingingo ya 22:

Ubutumwa bw'iyamamaza bugomba kuba butaziguye kandi bukagaragara nk'iyamamaza rigenewe rubanda. Iyamamaza mu nyandiko rigomba kubanzirizwa n'ikimenyetso (kwamamaza) cyangwa (kumenyesba) cyangwa ikindi kimenyetso kibyerekana cyatoranyijwe n'Ikigo cy'itangazamakuru.

Ingingo ya 23:

Iyamamaza rikorewe ubuntu ntirigomba gushingira ku nyungu za politiki, iz'idini cyangwa iz 'ubucuruzi kandi ntirigomba gutera amakimburane ayo ari yo yose. Gahunda zishobora kwamamazwa ku buntu ni nk'izigamije ubutabazi, kwamamaza umuco nyarwanda n'ubutabera, kwirinda indwara n'izigamije kurinda impanuka mu mihanda.

Ingingo ya 24:

Amasezerano ikinyamakuru kigirana n'umuntu uhitisha iyamamaza akurikiza amategeko asanzwe agenga amasezaano.
Ikinyamakuru ntikibazwa ibikubiye mu iyamamaza gihitisha, keretse mu gihe mu buryo bwo guhitisha iyamamaza hagaragayemo uburiganya, gusebanya cyangwa bigaragaye ko ubwo buryo bushobora gukurura amakimbirane.

Ikinyamakuru gifite uburenganzira bwo kwanga kwamamaza ibi n'ibi mu gihe gisanga byatuma gikurikiranwa bikiviramo ibihano cyangwa indishyi. Ikinyamakuru gishobora kwanga iyamamaza gisanga ibikobiyemo, byaba umurimo cyangwa igicuruzwa, inyandiko cyangwa igishushanyo, binyuranyije n'umurongo kigenderaho cyangwa byabangamira abasomyi bacyo.

Ingingo ya 25:

Uwamamaza ashobora kugira umwihariko wo kwamamaza ibicuruzwa cyangwa imirimo by'ubwoko bumwe.

Ikinyamskum kiryozwa iyamamaza ritesha agaciro imirimo cyangwa ibicuruzwa by'uwacyamamajemo mbere.

Icyiciro cya III: Ibyerekeye icapa

Ingingo ya 26:

Ikigo. cy'itangazamakuru gishobora kugira icapiro ryacyo cyangwa se kikitabaza icapiro ryigenga.

Amasezerano y'icapwa nyir'ikinyamakuru agirana na nyir'icapiro agengwa n'amategeko ashingiye ku migenzereze y'umwuga n'amategeko agenga ubucuruzi.

Ingingo ya 27:

Nyir'icapiro agomba kugaragaza amazina ye n'aho abarizwa ku byo yacapye byose uretse inyandiko ngufi zitagenewe gusohoka nk'ibinyamakuru.

Ingingo ya 28:

Umubare w' inyandiko zacapwe wandikwa ku buryo bugaragara kuri kopi ya nomero y'ibinyamakuru cyangwa izindi nyandiko z'inyagihe zasohotse.

Icyiciro cya IV: Ibyerekeye ububiko butegetswe

Ingingo ya 29:

Buri kigo cy'itangazamakuru gitegetswe kugeza ibyo cyanditse mu bubiko bwabigenewe.

Ingingo ya 30:

Ibinyamakuru byose byandikiwe mu Rwanda cyangwa mu mahanga bigenewe kugurishwa, gukwirakwizwa cyangwa gutuburirwa mu Rwanda bigomba kubahiriza ibiteganyijwe mu ngigo ya 29 y' iri tegeko
Ububiko butegetswe bukorerwa muri Minisiteri ifite umuco mu nshingano zayo kandi bugomba gukorwa na nyir'ugutangaza ikinyamakuru cyangwa Umuyobozi wacyo kikimara gutangazwa.

Ububiko butegetswe bukorwa hatanzwe kopi ebyiri z'ikinyamakuru cyasohotse.

Utanze inyandiko ahabwa ako kanya icyemezo cy'uko bayakiriye.

Ububiko buahobora gukorwawa binyujijwe mu iposita, kashe y'iposita ikaba ikimenyetso.

Ibinyamakuru bitangazwa bigomba kuba bisa n'ibyabikijwe.

Ingingo ya 31:

Ikinyamakuru cyitwa ko kigiye ahagaragara mu gihe hari kopi zacyo zasohotse mu icapiro.

Icyiciro cya V: Ibyerekeye gukwirakwiza ibinyamakuru

Ingingo ya 32:

Buri kigo cy'itangazamakuru cyishingira gukwirakwiza ibinyamakuru byacyo gikoresheje uburyo bukinogeye nko kubikoranyiriza hamwe bikagezwa hirya no hino mu gihugu, kubibunza no kubigurishiriza ahantu nyabagendwa.

Ingingo ya 33:

Buri wese wifuza gukora umwuga wo kubunza, gukwirakwiza no gucuruza ibinyamakuru akabikorera ahantu nyabagendwa cyangwa ahandi hantu hose, agomba kubimenyesha ubutegetsi bw'Akarere akoreramo.

Ibaruwa ibimenyesha igomba kuba irimo umwirondoro wuzuye wa nyirayo n'aho abarizwa. Ahabwa ako kanya icyemezo cy'iyakira.

UMUTWE WA III: IBYEREKEYE ITANGAZAMAKURU RIKORESHA AMAJWI N'AMASHUSHO

Icyiciro cya mbere: Ibyerekeye amasezerano yo gushinga ikigo n'imikorere yacyo

Ingingo ya 34:

Umuntu wese cyangwa umuryango ufite ubuzima gatozi ushaka gushinga cyangwa gukoresha ikigo cya Radiyo cyangwa icya Televiziyo agomba gusinyana amasezerano na Leta ihagarariwe na Minisiteri ifite itangazamakuru mu nshingano zayo, Inama Nkuru y'Itangazamakuru imaze kugira icyo ibivugaho.

Ayo masezerano agomba: kugaragaza byibura:

1° umwirondoro wa nyir'ikigo cyangwa amategeko ashinga umuryango iyo ari isosiyete;
2° igihe gahunda izamara n'inshingano zayo;
3° amabwiriza rusange agenga ihitishwa ry'ibiganiro;
4° ingingo rusange z'uko ibiganiro bitegurwa.

Amasezerano agaragaza kandi inshingano zihariye ikigo cyabisabye kigomba kubahiriza ndetse n'uburenganzira n'ibihano bikomoka ku masezerano Leta n'Inama Nkuru y'Itangazamakuru byafatira icyo kigo mu gihe kitayuhahirije.

Uburenganzira bwo gushinga amaradiyo na televiziyo butangwa hasuzumwe inyungu buri mushinga ufitiye, abaturage, harebwe impamvu z'ibanze zijyanye no kurengera imiterere, imitekerereze n'imibereho yabo inyuranye, abifuza kubikora banyuranye, kwirinda ubwiharire cyangwa icyabuza ubwisanzure bw'ipiganwa.

Ingingo ya 35:

Ibigo n'imirimo by'itumanaho bikoresha ikoranabuhanga rijyanye n'imirongo y'amajwi mu kirere bigomba kubibonera uruhushya rutangwa na Minisiteri ifite itumanaho mu nshingano zayo.

Ingingo ya 36:

Buri kigo gishinzwe itangazamakuru rikoresha amajwi n'amashusho kigomba kugira Umuyobozi, Umwanditsi Mukuru n' Ushinzwe ibiganiro bafite ubwihagararizi.

Umwanditsi Mukuru n' Ushinzwe ibiganiro bagomba kuba ari abanyamakuru b'umwuga.

Icyiciro cya II: Ibyerekeye Itangaza n'iyamamaza

Ingingo ya 37:

Itangaza n'iyamamaza mu itangazamakuru rikoresha amajwi n amashusho bikurikiza ibikubiye mu ngingo ya 21, iya 22, iya 23, iya 24 n'iya 25.zerekeye iyandika ry'inkuru n'iyamamaza mu itangazamakuru ryandikwa.

UMUTWE WA III: IBYEREKEYE UBURENGANZIRA BWO GUKOSORA, GUSUBIZA NO KUGORORA

Icyiciro Un mbere: Ibyerekeye uburenganzira bwo gukosora, gusubiza no kugorora itangazamakuru ryanditse

Akiciro ka mbere: Ibyerekeye uburenganzira bwo gukosora

Ingingo ya 38:

Umoyobozi w'ikinyamakuru agomba guhita ashyira, atishyuje, inyandiko zikosora ibyatangajwe atari byo, akabikora mu minsi itatu ikurikira umunsi yabiboneyeho, mu binyamakuru bisohoka buri munsi, no mu nomero y'ikinyamakuru ikurikira ku binyamakuru bindi.

Ingingo ya 39:

Inyandiko ikosora itangazwa mu buryo bumwe n'inyandiko ikemangwa. Inyandiko ikosora ntishobora gusumba inyandiko ikemangwa hatabariwemo umwanya ufatwa n'amazina y'usubiza n'aho abarizwa, amagambo asegura ikibazo, n'umukono we.

Akiciro ka II: Ibyerekeye uburenganzira bwo.gusubiza

Ingingo ya 40:

Umuyobozi w'ikinyamakuru agomba guhita ashyira, mu minsi itatu ikurikira uwo yabiboneyeho, mu binyamakuru bisohoka buri munsi no mu nomero y'ikinyamakuru ikurikira iyarimo ikosa ku bindi, inyandiko zisubiza ashyikirizwa n'umuntu wateshejwe agaciro n'ikinyamakuru cye.

Ingingo ya 41:

Inyandiko isubiza ishyirwa mu mwanya iyateye ibibazo yanditswemo, mu nyuguti zisa kandi nta kuyomeka ku zindi.

Inyandiko isubiza ntiyishyurirwa. Ishobora kugeza ku mirongo mirongo itanu n'iyo inyandiko isubizwa yaba itayigejejeho, ariko ntishobora kurenza imirongo magana abiri kabone n'iyo inyandiko isubizwa yaba iyirengeje.

Ingingo ya 42:

Bifatwa nko kwanga isubiza kandi bigahanwa kimwe, bitabujije n'ikirego kijyanye n'indishyi, igikorwa cyo gushyira ahagaragara, mu karere ikinyamakuru gikoreramo, inomero idasanzwe itarimo igisubizo cyagombaga gusohoka mu nomero isanzwe y'icyo kinyamakuru.

Ingingo ya 43:

Uburenganzira bwo gusubiza bushobora gukoreshwa n' imiryango iharanira kurengera uburenganzira bw'ikiremwamuntu, iyo umuntu cyangwa abantu bandagajwe n'ikinyamakuru kikabatesha icyubahiro cyangwa icyizere bishingiye ku bwoko, isura, igitsina, idini, ibitekerezo, bya politiki cyangwa ibindi, igihugu akamamo, umuryango we, umutungo afite, aho yavukiye cyangwa izindi mpamvu.

Ariko rero, iyo bireba umuntu cyangwa .abantu ku giti cyabo, umuryango barirno ntushobora gukoresha ubwo burenganzira bwo gusubiza mu gihe utagaragaza ko abo bantu babyemerewe.

Icyiciro ka III: Ibyerekeye uburenganzira bwo kugorora

Ingingo ya 44:

Kugorora bivugwa igihe umunyamakuru yongereye ku gisubizo cyangwa ku gukosora ibindi bisobanuro.

Kugorora ubwabyo bishobora gukurura ikindi gisubizo.

Kugorora cyangwa kongera gusubiza bigomba gukurikiza ibyakosowe, igisubizo cyangwa ibindi bisobanuro byatanzwe, kandi ntibigomba kuba birimo ubushotoranyi, amagambo asebanya cyangwa atukana, byakorerwa umuyobozi w'ikinyamakuru, umunyamakura cyangwa undi wese.

Akiciro ka IV: Ibyerekeye ingingo rusange ku ikosora, isubiza n'igorora

Ingingo ya 45:

Usibye iyo hari impamvu simusiga, ntawe ushobora kwitwaza uburenganzira bwo gukosora, gusubiza cyangwa kugorora inyandiko ikosorwa; isubizwa cyangwa igororwa, irengeje, uhereye ku munsi yatangirijwehomu kinyamakuru:

1 ° ukwezi kumwe ku kinyamakuru gisohoka buri munsi;
2° amezi abiri ku kinyamakuru gisohoka buri cyumweru;
3° amezi atatu ku kinyamakuru gisohoka kabiri mu kwezi;
4° amezi.atandatu ku kandi kinyamakuru cy'ikinyagihe.

Gusaba gukosora gusubiza cyangwa kugorora bishyikirizwa Umuyobozi w'ikinyamakuru mu rwandiko rushinganye cyangwa se urwandiko rutanzwe urwakiriye akarutangira icyemezo cy'iyakira.

Ingingo ya 46:

Iyo Umuyobozi w'ikinyamakuru yanze gutangaza ikosorwa, igisubizo cyangwa igorora, uwabangamiwe n'icyo kinyamakuru ashobora gutanga ikirego gisaba indishyi z'akababaro bitabujije urubanza rw'inshinjacyaha.

Urukiko ruregewe rushobora gutegeka ko, hejuru y'ibihano cyangwa indishyi rutegetse, ikosorwa, igisubizo, cyangwa igorora bishyirwa mu kinyamakuru mu gihe rwagena.

Icyiciro cya II: **Ibyerekeye uburenganzira bwo gukosora, gusubiza no kugorora mu itangazamakuru rikoresha amajwi n'amashusho**

Ingingo ya 47:

Mu itangazamakuru rikoresha amajwi n'amashusho, gukosora, gusubiza cyangwa kugorora, bigomba gutangazwa mu buryo bumwe n'ubwakoreshejwe hatangazwa inkuru ikemangwa.
Gukosora, gusubiza cyangwa kugorora bigomba kandi gutangazwa mu masaha amwe nk'ayo inkuru ikemangwa yatangarijweho.

Hatabaye impamvu simusiga, gusaba uburenganzira bwo gukosora cyangwa gusubiza byandikirwa Umuyobozi w'ikigo cy'itangazamakuru hakoreshejwe ibaruwa ishinganye mu masaha 48 iyo ari amakuru y'uwo munsi cyangwa ikiganiro cyerekeranye n'amakuru ariho , kandi ntibirenze icyumweru iyo ari ikiganiro gisanzwe.

Ibaruwa isaba igomba kwerekana itariki n'isaha icyo kiganiro cyahitiyeho kimwe n'ibyo nyir'ubwite yabangamiweho. Iyo baruwa igomba kandi kuba ikubiyemo ibisobanuro bye uko bigomba gutangazwa.

Ingingo ya 48:

Iyo Umuyobozi w' ikigo cya radiyo cyangwa televiziyo yanze gutangaza ibyo yasabwe gukosora mu minsi itanu kuva igihe abimenyesherejweho, nyir'ugusaba ashobora, mu minsi itarenze mirongo itatu y'akazi' kuregera Urukiko rubifitiye ububashsa, na rwo rugasuzuma ku buryo bwihutiwe ikibazo cye, rwasanga, gifite .isbingiro, rugategeka ko ikosora, igisubizo cyangwa igorora bitangazwa, bitabujije indishyi z'akababaro.

Ingingo ya 49:

Ikigo cy'itangazamakuru rikoresha amajwi n'amashusho kigomba kubika ibiganiro cyakoze nibura mu gihe cy'amezi atatu.

Iyo habayeho ikibazo cyangwa ikirego kuri ibyo biganiro, ukubika ibiganiro birangira ari uko icyo kibazo cyangwa se ikirego birangiye.

UMUTWE WA IV: BIMWE MU BITANGAZWA BYIHARIYE

Icyiciro cya mbere: Ibyerekeye itangazamakuru rigenewe urubyiruko

Ingingo ya 50:

Bifatwa nk'ibitangazamakuru bigenewe urubyiruko, ibitangazamakuru byose bigaragaza mu miterere cyangwa mu ntego yabyo ko bigenewe cyane cyane abana bato, abangavu n' ngimbi.
Iyi ngingo ireba ibinyamakuru byose, hatitawe ku gihe bisohokera, inkuru zishushanyije, ibitabo by'amafoto kimwe n'amakuru n'ibiganiro bihita kuri radiyo, televiziyo na "intemet". .
Iyi ngingo ntireba ariko inyandiko n'ibiganiro bya Leta n'ibigenewe amashuri.

Ingingo ya 51:

Itangazamakuru rigenewe urubyiruko ribujijwe kuba urubuga rw' ibishushanyo, inkuru, ibitekerezo, birata cyangwa byamamaza ubujura, ikinyoma, ubunebwe, ubunyanda, urwango, cyangwa ubwomanzi cyangwa se ibikorwa by'urugomo bishobora kuyobya no gutesha umutwe abana n'urubyiruko cyangwa bigamije irondakoko.

Icyiciro cya II: Ibyerekeye itangazamakuru ry'amahanga

Ingingo ya 52:

Inyandiko zacapwe mu mahanga zifatwa nk'izitangarizwa mu Rwanda igihe zihakwirawizwa kandi zikubahiriza iri tegeko.

Icyiciro cya III: Ibyerekeye kumanika inyandiko

Ingingo ya 53:

Kumanika inyandiko ni uburyo bwo gushyira urupapuro rucapwe ku rukuta cyangwa ahandi hantu habigenewe. Ubwo ni uburyo bumwe bw'itangazamakuru kandi uburenganzira bwo kumanika inyandiko ni bumwe mu burenganzira bw'itangazamakuru.

Kumanika inyandiko ntibisabirwa uruhushya, keretse ku byerekeye ibibujijwe bijyanye n'uburenganzira ku mutungo w'ùmuntu cyangwa inzu z'ubutegetsi bw'igihugu.

Ingingo ya 54:

Kumanika inyandiko bwite cyangwa izigamije kwamamaza biremewe ku buryo busesuye. Kumanika inyandiko bishobora gusabirwa amahôro ashyirwaho mu rwego rw'imisoro.

Ingingo ya 55:

Kumanika inyandiko z'ubutegetsi bikorwa n'umutegetsi kandi ni nawe ugena ahantu hamanikwa amategeko kimwe n'amabwiriza y'ubutegetsi. Aho hantu birabujijwe kuhamanika inyandiko z'umwihariko.

Ingingo ya 56:

Mu gihe cy'amatora ayo ariyo yose, muri buri Karere cyangwa Umujyi, Umuyobozi w'Akarere cyangwa Umujyi ateganya ahantu hadasanzwe hamanikwa inyandiko zerekeye ayo matora.

Izo nyandiko z'amatora zishobora kumanikwa ku nzu zose z'ubutegetsi, uretse ahasanzwe hamanikwa inyandiko z'ubutegetsi no ku nsengero.

UMUTWE WA V: IBIBUJIJWE GUTANGAZWA

Ingingo 57:

Uburenganzira bwo kumenya cyangwa gutangaza inyandiko zivuye mu butegetsi nyubahirizategeko mu butabera cyangwa mu butegetsi nshinga-tegeko bushobora kugabanywa iyo bibaye ngombwa mu gihe hagomba kubahuizwa:
1° ibanga ry'umutekano w'igihugu, iry'ifaranga ry'igihugu n'iry'ubusugire bw'igihugu;
2° ibanga ry' impaka z' inama ya Guverinoma, iz' ubucamanza n'iz'abandi bayobozi bo mu butegetsi nyubahiriza-tegeko;
3° gutumira cyangwa guhana ibyaha biteganywa n'amategeko ahana.

Icyemezo cyo kwimana amakuru cyangwa kuyabuza guhita gishobora kuregerwa.

Ingingo ya 58:

Bitabangamiye uburenganzira bwo gutangaza inkuru cyangwa ibiiekerezo ku bibazo byageze mu nkiko, birabujijwe gushyira ahagaragara ibirego n'imyanzuro yafatiwe mu rukiko ruhana mbere y'uko urubanza rusomwa mu ruhame, kimwe n'amabanga y'imibereho bwite y'umuntu n'ay'ubuzima bwe.

INTERURO YA III: IBYEREKEYE UMWUGA W'UBUNYAMAKURU

UMUTWE WA MBERE: IBYEREKEYE UMUNYAMAKURU

Icyiciro cya mbere: Igisobanuro cy'ijambo umunyamakuru

Ingingo ya 59:

Izina umunyamakuru rihabwa umunyarwanda cyangwa umunyamahanga uri mu Rwanda ukora umwuga w'ubunyamakuru akorera ikigo cy'itangazamakuru.

Ukora akazi k'ubunyamakuru ni umunyarwanda cyangwa umunyamahanga ukora umurimo umwe cyangwa imirimo ikurikira agamije gukwirakwiza amakuru cyangwa ibitekerezo muri rubanda:

1 ° gutara inkuru
2° kunonosora inkuru;
3° gutangaza inkuru;
4° kuyobora amashami y'itangazamakuru n'indi mirimo isa na yo.

Icyiciro cya II: Ibyerekeye ikarita y'ubunyamakuru n'iyemerera abakorera ibinyamakuru by'amahanga

Ingingo ya 60:

Umunyamakuru arangwa n'ikarita yabigenewe itangwa n'Inama Nkuru y'itangazamakuru ibisabwe n'Ikigo cy'Itangazamakuru kimukoresha.

Imiterere y'Ikarita y'Ubunyamakuru igenwa n' iteka rya Minisitiri ufite itangazamakuru mu nshingano ze.

Ingingo ya 61:

Bisabwe n'ikigo cy'itangazamakuru Inama Nkuru y'itangazamakuru yambura ikarita y'ubunyamakuru umunyamakuru wirukanywe mu gihe:

1° ayir'ukuyamburwa amaze kwica nkana ku buryo bukabije cyangwa inshuro nyinshi

ingingo z'iri tegeko cyangwa se amategeko agenga imyifatire y'abanyamakuru mu kazi; "

2° nyir'ukuyamburwa atakaje ikimugira umunyamakuru w'umwuga;

3° nyir'ukuyamburwa atagaragaza igitangazamakuru akorera mu gihe cy'amezi atandatu

Mu gihe hagaragaye icyaha, urukiko rubifitiye ububasha na rwo rushobora kwambura uwakosheje ikariia y'ubunyamakuru.

Ingingo ya 62:

Icyemezo cyo kwamburwa ikarita y'ubunyamakuru gishobora kuregervva no kujuririrwa mu nkiko zibigenewe.

Ingingo ya 63:

Ikarita y'ubunyamakuru itangwa mu gihe cy'umwaka gishobora kongerwa mu gihe kingana n'icyo byemejwe n'Inama Nkuru y'itangazamakuru.

Ingingo ya 64:

Mbere yo gukora umurimo wabazanye, abanyamakuru b'abanyamahanga bari mu butumwa bw'umwuga mu Rwanda bagomba gusaba ikarita yabigenewe muri Minisiteri ifite itangazamakuru mu nshingano zayo ari na yo igena uburyo bwo kuyibemerera.

Iyo karita ntitangwa iyo bigaragaye ko uyisaba atujuje ibyangombwa.

UMUTWE WA II: UBURENGANZIRA N'INSHINGANO Z'ABANYAMAKURU

Icyiciro cya mbme: Uburenganzira bw'abanyamakuru

Umunyamakuru afite uburenganzira busesuye, bwo kugera aho ari ho hose yakura inkuru, bwo gupererezа mu bwisanzure ku bintu birebana n'imigendekere y'igihugu kandi akanabitangaza. Amabanga y'ighugu ntagmnba kugirwa urwitwazo rubuza umunyamakuru gutara inkuru keretse ibyo agomba guhishwa biteganywa n'ingingo ya 57 y'iri tegeko.

Ibmga ry'umunyamakuru rigomba kubahbizwa ku birebana n'aho yavanye amakuru, aho yakuye ibyo yiyandikiye, ibyo yafashe mu majwi n'amashusho cyangwa se yafotoye, kimwe n'inkuru yataye akayibika ku buryo bw'ikoranabuhanga. Ariko afite inshingano zo gukorana n'inzego z' ubutabera zibimusabye.

Ingingo ya 66:

Iyo yerekanye ikarita y'ubunyamakuru ari umunyarwanda cyangwa ikarita yabiganewe ari umunyamahanga, umunyamakuru ashobora:

1° gutambuka ku bashinzwe umutekano akagera aho ibintu ashaka gutangaza bibera;
2º kugira mu gihe icyo, aricyo cyose ashakiye, ku kibuga cy'indege ahgenewe gusa abagenzi baza cyangwa bagenda
3º kugira uburenganzira bwo koroherezwa mbere y'abandi mu byerekeye ingendo n'itumanaho by'akazi.

Ingingo ya 67:

Umunyamakuru mu mwuga we ashobora kwitabaza umuntu wese abonamo ubushobozi buhagije kugira ngo asesengure cyangwa agire icyo avuga ku nkuru yerekeye ahantu , igihugu cyangwa ibihugu byinshi, ntashobora ariko kuryozwa ibyo uwo muntu yavuze bigatangazwa uko biri.

Ummyamakuru afite uburenganzira bwo kwanga igitutu icyo ari cyo cyose kandi ahabwa amabwiriza n'abayobozi b'ubwanditsi bw'ikinyamakiru cyangwa igitangazamakuru akorera gusa.

Icyiciro cya II: Inshingano z'abanyamakuru

Ingango ya 68:

Umunyamakuru afite isnhingano zikurikira

1° kumenye amkuru,
2° kwigisha abaturage mu bintu bibateza imbere no guteza imbere imyidagaduro;
3° guharanira ubwisanzure mu gutangaza amakuru, mu kugira icyo ayo makuru avugwaho no mu kunenga ibiriho;
4° gutangaza amakuru afitiye gihemya, bitaba ibyo akisegura mu kuyatangaza. Impuha ntizitangazwa ;
5° gutandukanya ibitekerezo bye bwite n'isesengura ry'inkuru kugira ngo adatera urujijo mui rubanda;
6° gukoaom inkutu yow'yamngaiwe bikaza kugaragara ko itari iy'ukuri.

Ingingo ya 69:

Umunyamakuru abujijwe:

1° gukoresha uburyo bunyuranyije n'amategeko kugira ngo abone cyangwa atangaze amakuru, amafoto n'izindi nyandiko;
2° kwirengagiza amakuru ya ngombwa, guhindura ibitekerezo bikubiye mu nkuru cyangwa inyandiko iyi n'iyi;
3° kwitiranya umwuga w'umunyamakuru n'uwo kwamamaza. Ntagomba kwemera amabwiriza aziguye cyangwa ataziguye y'abaranga n'abarangisha cyangwa kuba

igikoresho.

Ingingo ya 70:

Uinunyamakuru abujijwe gutangaza inyandiko zikoporowe ahandi rwihishwa, gusesereza gutukana, gusebanya n'ibirego bidafite ishingiro. Abujijwe gutega igihembo ku byo atangaje cyangwa ku byo yirengagije gutangaza.

Ingingo ya 71:

Umunyamakuru abujijwe kurigisa no kwiba inyandiko, amajwi cyangwa amashusho byagombye gutangazwa no gukwirakwizwa n'abandi.

Ingingo ya 72:

Umunyamakuru agomba kubahiriza imibereho bwite y'umuntu ku giti cye. Ariiko, igihe cyose iyo mibereho ibangamiye imirimo ashinzwe y'igihugu, umunyamakuru ashobora kubitangaza

UMUTWE WA III: INAMA NKURU Y'ITANGAZAMAKURU

Icyiciro cya mbere: Ishyirwaho n'inshingano

Ingingo ya 73:

Hashyizweho Inama Nkuru y'Itangazamakuru. Ni urwego rwigenga mu birebana n'itangazamakuru. Inama Nkuru ishamikiye kuri Perezidansi ya Repubulika

Ingingo ya 74:

Inama Nkuru y'Itangazamakuru ishinzwe:

1° guhatanira ubwisanzure no kurengera itangazamakuru n'ubundi buryo bwose bukoreshwa mu kugeza amakuru kuri rubanda;
2° kureba ko amategeko agenga umwuga w'itangazamakuru yubahirizwa;
3° kugenzura niba amashyaka ya politiki n'andi mashyirahamwe bifite uburenganzira bungana mu bitangazamnakuru bya Leta;
4° kugira icyo ivuga ku mpushya zemera ishingwa ry'ibigo by'itangazamakuru rikoresha amajwi n'amashusho;
5° kugira icyo ivuga ku ihagarikwa ry'igihe gito cyangwa burundu ry'ikinyamakuru cyangwa ifungwa rya radiyo, televiziyo cyangwa ikigo ntaramakuru;
6° Gutanga ikarita y'ubunyamakuru.

Icyiciro cya II: Ibyerekeye imiterere, imitunganyirize n'imikorere

Ingingo ya 75:

Imiterere,imitunganyirize n'imikorere byInama Nkurru y'Itangazamakuru bigenwa n'iteka rya Perazida wa Repubulika.

INTERURO YA IV: IBYEREKEYE IBYAHA N'UBURYOZWE BUTEWE N'ICYAHA

UMUTWE WA MBERE: IBYEREKEYE IBYAIHA MU ITANGAZAMAKURU

Icyiciro cya mbere: Ibyerekeye ibyaha ku migenzereze

Ingingo ya 76:

Ikigo cy'itangazamakuru cyose gitangiza kinyamakuru kitubahirije ingingo ya 16 y'iri tegeko gihanishwa ihazabu y'amafaranga kuva ku bihumbi ijana kugeza ku bihumbi magana atanu.

Ikigo gtangiza serivisi ya radiyo cyangwa iya televiziyo kitubahirije ingingo ya 34 y'iri tegeko gihanishwa. ihazabu y'amafaranga kuva ku bihumbi magana atanu kugeza kuri miliyoni.

Urukiko rushobora kandi gufunga icyo kigo cy'itangazamakuru.

Ingingo ya 77:

Buri kigo cy'itaagazamakuru gitangaza amakuru kidakurikije ingingo za' 14, 15, 17 na 36 z'iri tegeko gihanishwa ihazabu y'amafaranga kuva ku bihumbi makumyabiri kugeza ku bihumbi ijana.

Kiramutse kititaye kuri; ibyo bihano, kigakomeza gusohora amakuru yacyo kitubahirije ingingo zavuzwe haruguru, ubutegetsi bushobora gusaba ubucamanza kugihagarika.

Ingingo ya 78:

Kunyuranya n'ibikubiye mu ngingo ya 21 n'iya 22 z'iri tegeko bihanishwa ihazabu y'amafaraga kuva ku bihumbi makumyabiri kugeza ku bihumbi magana abiri.

Ingingo ya 79:

Kunyuranya n'ibikubiye mu ngingo za 18, 27, na 28 z'iri tegeko bihanishwa ihazabu y'amafaranga kuva, ku bihumbi makumyabiri kugeza ku bihumbi ijana.

Ingingo ya 80:

Bitabangamiye ibikubiye mu ngingo za 46 na 48 z'iri tegeko, kwanga guhitisha mu kinyamakuru, ikosora, igisubizo cyangwa igorora bihanishwa ihazabu y'amafaranga kuva ku bihumbi. mirongo itanu kugeza ku bihumbi magana abiri.

Ingingo ya 81:

Kunyuranya n'ibikubiye mu ngingo ya 53, iya 54, iya 55, iya 56, iya 57 n'iya 58 z'iri tegeko bihanihwa hazabu y'amafaranga kuva, ku bihumbi mirongo Manu, kugeza ku bihumbi magana abiri:

Ingingo ya 82:

Ahanishwa igifungo cyo kuva ku kwezi kugeza ku mwaka n'ihazabu y'amafaranga kuva ku bihumbi makumyabiri kugeza ku bihumbi ijana cyangwa se kimwe muri ibyo bihano, uwivanga mu buzima bwite bw'undi muntu akoresheje itangazamakuru. Uko kwivanga bishobora gukorwa:

1 ° mu gufata amajwi y'amagambo yerekeye ubuzima bwe bwite cyangwa y'ibanga no kuyatangaza; . .
2° mu gufata ifito y'umuntu uri ahantu yihererno kuyitangaza nyirayo atabishaka ubuzima ifoto y'umuntu uri ahantu yihererereye no kuyitangaza nyirayo atabishaka.

Iyo ibyo bikorwa bibaye nyir'ubwite abireba kandi abizi ntabyange, bifatwa nk'aho aba yemeye ko byatangazwa.

Icyiciro cya II: Ibyerekeye ubusembure bw'ibyaha by'ubugome n'ibikomeye

Ingingo ya 83:

Bafatwa nk'abafashije abandi gukora ibyaha by'ubugome cyangwa ibikomeye biteganyijwe mu, gitabo cy'amategeko ahana kandi bagahanishwa ibihano biteganyijwe n'icyo gitabo:

1° abakoresheje itangazamakuru mu koshya ukora ibyo byaha iyo ubwo bwoshye bwakurikiwe n'icyaha cyangwa ubwinjiracyaha;
2° abantu bose bakuraho, baca, banduza cyangwa se bahindura inyandiko zamanitswe n'ubutegetsi ahantu habigenewe.

Iyo ubwoshye butakurikiwe n'icyaha cyangwa ubwijiracyaha, abasembuye bahani shwa icya kabiri cy'igihano giteganyijwe uwakoze icyo cyaha.

Ingingo ya 84:

Haseguriwe ibikubiye mu ngingo ya 83 y'iri tegeko:

1° gutangaza inkuru z'impimbano, gusebanya, gutukana kimwe no inkuru zihunga-banya igihugu, cyangwa imyitwarire myiza bihanishwa ibihano bihanitse biteganyijwe mu gitabo cy'amategeko ahana.
2° Gusebya Umukuru w'Igihugu cy'u Rwanda, Umukuru w'Igihugu cy'Amahanga, abahagararirye ibibugu byabo n'imiryango mpuzamahanga mu Rwanda, cyangwa gusebya no gutuka abayobozi b'igihugu n'Ingabo z'igihugu ukoresheje itangazamakuru bihanishwa ibihano bihanitse biteganyijwe mu gitabo

cy'amategeko ahana.

<u>Icyiciro cy a III:</u> Umwihariko ku byerekeye ibyaha mu Itangazamakuru

<u>Ingingo ya 85:</u>

Birabujijwe gufunga by'agateganyo umunyamakuru mu gihe hari icyaha cyakozwe mu itangazamakuru.

Gufunga by'agateganyo bishobora nyamara kwitabazwa mu gihe habaye:

1° ugusembura nkana icyaha cy'ubugome cyangwa gikomeye, iyo uko gusembura kwakurikiwe n'igikorwa cyangwa ubwinjira-cyaha bw'icyaha;
2° kogeza ibyaha by' itsembabwoko n'itsembatsemba n'ibyaha byibasira inyoko muntu, ubwicanyi, ubusahuzi, gutwika, ubujura, ibyaha by'intambara cyangwa ibyaha by'ubugambanyi ;
3° guhamagarira ingabo z'igihugu gusuzugura abakuru bazo;. .
4° gutangaza inkuru z'ibinyoma, z'impimbano zikosheje cyangwa zibeshya ukaziyitirira cyangwa ukazitirira abandi bantu mu gihe zihungabanya umutekano wa rubanda, cyangwa se zigatesha umutwe Ingabo z'igihugu cyangwa zigaca intege ukurwanirira igihugu.

<u>Ingingo ya 86:</u>

Ubukurikiranacyaha bushingiye ku byaha byoroheje, ibikomeye cyangwa iby'ubugome biteganyijwe n'iri tegeko buhagarara hakurikijwe amategeko asanzwe abigenga, keretse ari ibyaha bitagira ubuzima bw'ubukurikiranacyaha nk'uko biteganywa n'amategeko.

<u>Ingingo ya 87:</u>

Iyo habayeho ibyaha mu itangazamakuru, gufatira bikorwa ku nyandiko, amajwi, n'amashusho byakemanzwe.Ibikoresho by'umunyamakuru ntibifatirwa.

Gufatira bikorwa gusa ku cyemezo cyihutiwe cy'urukiko bitabujije urubanza gukomeza.

Mu kurangiza ibihano byafatiwe ikigo cy'itangazamakuru n'Urukiko, gufatira bikorwa, hakurikijwe amategeko agenga ifatira.

<u>UMUTWE WA II</u>: UBURYOZWE BUTEWE N'ICYAHA

<u>Igyiciro cya mbere</u>: Ibyerekeye uburyozwa-cyaha

<u>Ingingo ya 88:</u>

Abantu bakurikiranwa nka ba gatozi mu ibyaha bikozwe mu buryo bw'itangazamakuru ryandikwa bakurikiranwa muri ubu buryo:

1 Umuyobozi w'ikinyamakuru cyangwa nyir'ukugitangaza;

2° Umuyobozi w'ubwanditsi iyo Umuyobozi w'ikinyamakuru cyangwa nyir'ukugitangaza batabonetse;
3° ba nyir'inyandiko iyo Umuyobozi w'ubwanditsi atabonetse;
4º abacapyi iyo ba nyir'inyandiko batabonetse ;
5° ababigurishije, ababikwirakwije, n'ababimanitse iyo abacapyi batabonetse.

Mu gihe hamenyekanye ba gatozi, abantu bavuzwe kuva kuri 2° kugeza kuri 5° by'iyi ngingo bashobora gukurikranwa nk'ibyitso niba barebwa n'ingingo ya 91 y'Igitabo cy'Amategeko ahana.

Mu itangazamakuru rikoresha amajwi n'amashusho, umunyamakuru ukekwaho icyaha cyangwa uwabajijwe ni we ukurikiranwaho icyaha bwa mbere, hagakurikiraho umukuru w'ubwanditsi hanyuma umuyobozi w'igitangazamakuru. Umukuru w'ubwanditsi n'umuyobozi w'itangazamakuru bashobora na bo gukurikiranwa nk'ibyitso niba barebwa n'ingingo ya 91 y'Igitabo cy'Amategeko ahana

Icyiciro cya II: Ibyerekeye uburyozwe bw'ubwangize

Ingingo ya 89

Ikirego cy'uwangirijwe, kugira ngo abone indishyi zijyanye n'icyaha yakorewe, gitangwa hakurikijwe amategeko asanzwe arebana n'indishyi.

Ingingo ya 90:

Uburyozacyaha n'uburyozwe bw'ubwangizi ntacyo bubangamiraho ibihano byo mu rwego rw'umwuga n'imyitwarire mu kazi.

Icyiciro cya cya a III: Ibyerekeye uburyo bwihariye bwo guhana

Ingingo ya 91:

Iyo icyaha mu itangazamakuru ryandikwa cyemejwe n'urukiko, rushobora gutegeka ubunyagwe bw'inyandiko, ibyacapwe cyangwa ibyamanitswe, mu gihe byatangiye gukwirakwizwa.

Urukiko rushobora gutegeka gukuraho cyangwa, guca inyandiko zose zigurishwa, zikwirakwizwa cyangwa zerekwa rubanda: .

Cyakora, gukuraho no guca bishobora gukorwa ku bice bimwe by'inyandiko zafatiriwe.

Ingingo ya 92:

Iyo icyaha mu itangazamakuru rikoresha amajwi n'amashusho cyemejwe n'urukiko, rushobora gutegeka ubunyagwe bw'amajwi n'amashusho.

Ingingo ya 93:

Icyemezo cy'ifatira kimenyeshwa uwafatiriwe inyandiko kandi kikagatagaza impamvu z'iryo fatira.

Ingingo ya 44:

Iyo icyaha cyemejwe hakurikijwe ingmgo ya 85, urukiko rushobora no kwemeza ko igitangazamakuru gihagarikwa mu gihe cy'amezi atatu. Iryo hagarikwa ntirikuraho amasezerano hagati y'ikigo n'abakozi bacyo.

INTERURO YA V: INGINGO Z'INZIBACYUHO N' IZISOZA

Ingingo ya 95:

Ibigo by'itangazamakuru cyangwa ibitangazamakuru byariho mbere y'ishirwaho ry'iri tegeko bigomba, mu gihe kitarenze amezi 12 uhereye igihe iri tegeko risohokeye, kuba byujuje ibiteganywa n'ingingo ya 14, iya 15 16 n'iya z'iri tegeko.

Ingingo ya 96:

Ingingo zose z'amategeko, abanziriza iri zinyuranye na ryo zivanyweho:

Ingingo ya 97:

Iri tegeko ritangira gukurikizwa umunsi ritangarijweho mu Igazeti ya Leta ya Repubulika' y'u Rwanda.

Kigali, ku wa 11/05/2002

Perezida wa Repubulika
Paul KAGAME
(sé).

Minisitiri w'Intebe
Bernard MAKUZA
(sé)

Minisitiri w'Ubutegetsi bw'Igihugu n'Imibereho Myiza y'Abaturage
Joseph Désiré NYANDWI
(sé)

Bibonywe kandi bishyizweho Ikirango cya Repubulika:

Minisitiri w'Ubutabera n'Imikoranire y'hnzego

Jean de Dieu MUCYO
(sé)