**REPUBULIKA Y'U RWANDA**

**INTARA Y'IBURASIRAZUBA**
**AKARERE KA GATSIBO**

# AMABWIRIZA N° NJY: 092 /07.05.03/09 Y'INAMANJYANAMA Y'AKARERE KA GATSIBO AGENA IBICIRO BY'IMISORO N'AMAHORO UMWAKA WA 2016/2017.

Inama Njyanama y'Akarere ka Gatsibo;
Ishingiye ku itegeko N° 87/2013 ryo kuwa 11/09/2013, rigena imiterere, imitunganyirize n'imikorere y'Akarere cyane cyane mu ngingo zaryo ya 97 n'iya 98;

Ishingiye ku itegeko N° 59/2011 ryo kuwa 31/12/2011 rishyiraho inkomoko y'imari by'inzego z'ibanze kandi rikanagena imikoreshereze yabyo cyane cyane mu ngingo zaryo iya 19, iya 43, iya 53, iya 57 n'iya 58;

Ishingiye ku itegeko rya Perezida N° 25/01 ryo kuwa 09/07/2012 rishyiraho urutonde kandi rikagena ibipimo ntarengwa by'amahoro n'andi mafaranga yakirwa n'inzego z'ibanze, cyane cyane mu ngingo zaryo ya 2, iya 3, iya 4, iya 5, iya 6, iya 7, iya 8, iya 9, iya 10, iya 11, iya 12, iya 13, iya 14, iya 15, iya 16, iya 17, iya 18, iya 19, iya 20, iya 21, iya 22 n'iya 23.
Ishingiye ku iteka rya Minisitiri N° 005/12/10 TC ryo kuwa 22/06/2012 rigena uburyo bwo kubahiriza Itegeko N° 59/2011 ryo kuwa 31/12/2011 rishyiraho inkomoko y'imari n'umutungo by'inzego z'ibanze kandi rigena imikoreshereze yabyo cyane cyane mu ngingo zaryo iya 18, iya 33, iya 42 n'iya 43;

Ibisabwe n'Ubuyobozi bw'Akarere;
Inama idasanzwe y'Inama Njyanama yateranye ku wa kane tariki ya 30/06/2016 imaze kubisuzuma no kubyemeza;

Ishyizeho amabwiriza akurikira:

## TARIF Y'IMISORO N'AMAHORO IZAKORESHWA MU NGENGO Y'IMARI Y'UMWAKA WA 2016-2017

**UMUTWE WA MBERE: INGINGO RUSANGE**

**Ingingo ya 1: Icyo aya mabwiriza agamije**

Aya mabwiriza agamije gushyiraho urutonde rw'ibipimo by'imisoro, amahoro n'andi mafaranga ya kirwa n'Akarere ka Gatsibo usibye umusoro ku nyungu z'ubukode n'umusoro ku mutungo utimukanwa.

**Ingingo ya 2: Urutonde rw'imisoro, amahoro n'andi mafaranga yakirwa n'Akarere ka Gatsibo bigengwa n'aya mabwiriza**

Imisoro, amahoro n'andi mafaranga yakwa n'Akarere ka Gatsibo ateganijwe muri aya mabwiriza ni aya akurikira:

1. Umusoro w'ipatanti
2. Amahoro ashingiye ku ikoreshwa ry'umutungo rusange wa Leta akurikira:
   a. Amahoro yo mu isoko
   b. Amahoro yakwa ku marimbi rusange;
   c. Amahoro kuri parikingi;
   d. Amahoro kuri za parikingi rusange;
   e. Amahoro kuri parikingi z'ubwato;
   f. Amahoro ku bukode bw'ubutaka;
   g. Amahoro yakwa buri mwaka ku bukode bw'ubutaka bukorerwaho ubuhinzi n'ubworozi;
   h. Amahoro yakwa buri mwaka ku bukode bw'ubutaka bwagenewe gucukurwaho kariyeri.
3. Amahoro akurikira ashingiye kuri serivisi zikorerwa abaturage:
   a. Amahoro y'isuku rusange
   b. Amahoro yo gushyingirwa ku munsi utandukanye n'uwagenwe n'Inama Njyanama
   c. Amafaranga atangwa kuri serivisi z'ibyangombwa by'ubutaka n'ibibanza;
   d. Amafaranga atangwa ku byemezo by'impapuro bitangwa na Leta n'inyandiko zishyirwaho umukono na Noteri;
   e. Amahoro yakwa ku ruhushya rwo gutwika amakara, amatafari n'amategura
4. Andi mafaranga yakirwa n'aya akurikira:
   a. Amahoro yakwa ku cyapa cyamamaza no kuri banderole;
   b. Amahoro yakwa ku cyapa cy'Ubwato;
   c. Amahoro yakwa ku cyapa cy'Igare rikora ibikorwa by'ubucuruzi;
   d. Amahoro yakwa ku minara yifashishwa mu itumanaho n'isakazamajwi;
   e. Amahoro yakwa abapakira ibikomoka kuri kariyeri no ku mashyamba

Amahoro n'andi mafaranga ateganijwe muri iyi ngingo niyo yonyine yemewe kwakirwa n'Akarere ka Gatsibo,

**Ingingo ya 3: Indi misoro yakirwa n'Akarere,**
Umusoro ku nyungu z'ubukonde n'umusoro ku mutungo utimukanwa bigenwa kandi biteganywa n'itegeko N° 59/2011 ryo kuwa 31/12/2011 rishyiraho inkomoko y'imari n'umutungo by'inzego z'ibanze kandi rikagena imikoreshereze yabyo.

**Ingingo ya 4: Ahafatwa nk'umujyi**
Ahafatwa nk'umujyi haherereye mu Murenge wa Kabarore, Kiramuruzi na Ngarama.

1. Ahafatwa nk'umujyi haherereye mu Murenge wa Kabarore hagizwe n'Imidugudu ikurikira: Kabarore I, Kabarore II na Kabingo mu Kagari ka Kabarore; Nyarubuye mu Kagari ka Karenge na Kabeza mu Kagari ka Nyabikiri.
2. Ahafatwa nk'Umujyi haherereye mu Murenge wa Kiramuruzi hagizwe n'Imidugudu ikurikira: Akagari ka Gakenke Umudugudu w'Akamasine, Akabingo n'Akurusizi, no mu Murenge wa Kiziguro mu Kagali ka Rubona Umudugudu wa Nyagasambu.
3. Ahafatwa nk'Umujyi haherereye mu Murenge wa Ngarama hagizwe n'Imidugudu ikurikira: Amahoro, Urukundo, Intsinzi, Kabeho, Kiyovu, n'Ibare.

**Ingingo ya 5: Santeri zifatwa nka santeri z'ubucuruzi**

Santeri zifatwa nka santeri z'ubucuruzi ni izi zikurikira:

1. Umurenge wa Muhura: Akagali ka Taba mu Midugudu ya Mwambara, Kanyinya, Ruhenda na Taba
2. Umurenge wa Gatsibo: Santeri ya Mugera igizwe n'Akagali ka Mugera mu Midugudu ya Rurama, Mugera n'akarambo, Santeri ya Ntungaruze igizwe n'Umudugudu wa Kigarama mu Kagali ka Nyabicwamba na Santeri ya Nyagahanga igizwe n'Umudugudu wa Nyagahanga mu Kagali ka Nyagahanga.
3. Umurenge wa Rugarama: Santeri ya Rwagitima: Akagali ka Gihuta Umudugudu wa Gashenyi II n'Akagali ka Kanyangese mu Mudugdu wa Rwagitima na Santeri ya Rugarama: Umudugudu wa Gashenyi I Akagali ka Gihuta na Kanyangese mu Mudugudu w'Amahoro.
4. Umurenge wa Kiziguro: Santeri ya Ndatemwa: Akagali ka Ndatemwa mu Mudugudu wa Ryarugema na Kinunga.
5. Umurenge wa Kabarore: Santeri ya Malimba: Akagali ka Marimba mu Midugudu ya Marimba na Rebero, Santeri ya Ruhuha mu Kagali ka Simbwa mu Mudugudu wa Ruhuha.
6. Umurenge wa Kageyo: Santeri ya Gisiza Mu Midugudu ya Gisiza na Kabacuzi mu Kagali ka Gituza.
7. Umurenge wa Rwimbogo: Santeri ya Kabeza: Akagali ka Nyamatete mu Mudugudu wa Kabeza, Santeri ya Rwikiniro: Akagali ka Rwikiniro mu Mudugudu wa Rwikiniro II na Ndama I. Santeri ya Munini: Akagali ka Munini mu Mudugudu wa Munini.

8. Umurenge wa Gitoki: Santeri ya Kinteko Akagali ka Nyamirama mu Midugudu ya Kinteko, Minago, Rwisanga na Mwanama.
9. Umurenge wa Gasange: Gasange ku isoko (mu Kagali ka Teme mu Mudugudu wa Teme no mu Kagali ka Kigabiro mu Mudugudu wa Kigabiro.
10. Umurenge wa Remera: Santeri ya Rwarenga: Akagali ka Rwarenga mu Mudugudu wa Kabuye.
11. Izindi Santeri zitavuzwe haruguru zifashwe nka Santeri z'ubucuruzi zo mu cyaro.

## UMUTWE WA 2: UMUSORO W'IPATANTE

### Ingingo ya 6: Ibipimo by'umusoro w'Ipatante

**Umusoro w'Ipatante ushyizwe ku bipimo bikurikira**

| N° | IBISORESHWA | PATANTE MU MWAKA | |
|---|---|---|---|
| | | **Mu Mujyi** | **MU CYARO** |
| 1. | Amabanki y'ubucuruzi | Umusaruro mbumbe | Umusaruro mbumbe |
| 2. | Umwarimu SACCO | Umusaruro mbumbe | Umusaruro mbumbe |
| 3. | CT | Umusaruro mbumbe | Umusaruro mbumbe |
| 4. | RIM | Umusaruro mbumbe | Umusaruro mbumbe |
| 5. | Sosiyete z'ubwishingizi | Umusaruro mbumbe | Umusaruro mbumbe |
| 6. | Hotel | Umusaruro mbumbe | Umusaruro mbumbe |
| 7. | Imirenge SACCO | 90,000 | 90,000 |
| 8. | Motel | 60,000 | 60,000 |
| 9. | Transport Agencies | 40,000 | 40,000 |
| **IBINDI BIKORWA BIBYARA INYUNGU:** | | | |
| 10. | Ibindi binyabiziga byose uretse amagare | 40,000 | 40,000 |
| 11. | Imirimo yo gutwara abantu n'ibintu mu mato afite moteri | 20,000 | 20,000 |
| 12. | Abacuruzi badafite amaduka abanyabukorikori bakora imirimo iciriritse kandi badafite Imashini | 6,000 | 4,000 |
| 13. | Abatwara abantu n'Ibintu ku mapikipiki | 6,000 | 4,000 |
| 14. | Umucuruzi n'ubukorikori bwifashishije imashini | 30,000 | 20,000 |
| 15. | Indi mirimo ibyara inyungu | 30,000 | 20,000 |

**Ingingo ya 7: Amahoro yo mu masoko**
**Amahoro yo mu masoko ashyizwe ku bipimo bikurikira:**

| N° | Ubucuruzi bwo mu isoko | Ahafatwa nk'umujyi (Buri Kwezi) | Ahafatwa nka Santeri z'ubucuruzi (Buri Kwezi) | Ahafatwa nk'Icyaro (Buri kwezi) |
|---|---|---|---|---|
| 1 | Ahari isoko ry'Iterambere | 5,000 | 3,000 | 1,000 |
| 2 | Ahatari isoko ry'Iterambere | 4,000 | 2,000 | 1,000 |

**Ingingo ya 8: Amahoro y'irimbi rusange**

| | | |
|---|---|---|
| 1 | Ikiguzi cy'imva mu irimbi rusange | 4,000 |

**Ingingo ya 9: Amahoro kuri parikingi**

**Amahoro kuri parikingi ashyizwe ku bipimo bikurikira:**

| N° | Urwego rw'ikinyabiziga | Igihe | Amahoro |
|---|---|---|---|
| 1 | Imodoka nto n'amapikipiki | Ku isaha | 100 |
| | | Ku munsi | 500 |
| | | Ku kwezi | 10,000 |
| 2 | Ikamyo nto na minibus | Ku isaha | 200 |
| | | Ku munsi | 1,000 |
| | | Ku kwezi | 12,000 |
| 3 | Ikamyo nini idafite remoroki, Bus nini naza taragiteri. | Ku isaha | 400 |
| | | Ku munsi | 2,000 |
| | | Ku kwezi | 15,000 |
| 4 | Ikamyo ifite remoroki n'imashini nini ikoreshwa mu kubaka no gukora imihanda | Ku isaha | 1,000 |
| | | Ku munsi | 5,000 |
| | | Ku kwezi | 20,000 |
| 5 | Ikinyabiziga gikurura remoroki cyangwa ikindi kinyabiziga uretse moto. | Ku isaha | 1,000 |
| | | Ku munsi | 5,000 |
| | | Ku kwezi | 20,000 |

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**Ingingo ya 10: Amahoro kuri parikingi rusange**

Imodoka yose yinjiye muri parikingi rusange itanga amahoro y'umunsi kuri iyo parikingi rusange uko yinjiyemo.

**Amahoro ashyizwe ku bipimo bikurikira:**

| | Ubwoko bw'imodoka | Amahoro |
|---|---|---|
| 1 | Minibus zifite imyanya yicarwamo itarenze cumi n'umunani n'amavatiri akora tagisi | 500 |
| 2 | Bus n'izindi modoka zifite imyanya yicarwamo iri hagati ya 18 na 30 | 1000 |
| 3 | Bus n'izindi modoka zifite imyanya yicarwamo iri hagati ya 30 na 50 | 2,000 |
| 4 | Bus n'izindi modoka zifite imyanya yicarwamo irenze 50 | 7,000 |
| 5 | Imodoka yose idakora imirimo rusange yo gutwara abagenzi iyo yinjiye muri parikingi rusange | 200 |

**Ingingo ya 11: Amahoro kuri parikingi z'ubwato**

Ushingiye ku itegeko N° 59/2011 ryo kuwa 31/12/2011 rishyiraho inkomoko y'imari by'inzego z'ibanze kandi rikanagena imikoreshereze yabyo cyane cyane mu ngingo zaryo iya 19, iya 43, iya 53, iya 57 n'iya 58;

**Amahoro kuri parkingi z'ubwato ashyizwe ku bipimo bikurikira:**

| No | Ubwato | Igihe | Amahoro |
|---|---|---|---|
| 1 | Ubwato bufite moteri bwikorera toni zitarenze eshanu (5t) | Ku munsi | 150 |
| | | Ku kwezi | 4,000 |
| 2 | Ubwato bufite moteri bwikorera toni zirenga eshanu (plus de 5t) | Ku munsi | 200 |
| | | Ku kwezi | 5,000 |
| 3 | Ubwato butoya budafite moteri | Ku munsi | 100 |
| | | Ku kwezi | 3,000 |

**Ingingo ya 12: Amahoro ku cyemezo cy'ubukode bw'ubutaka**

Ushingiye ku itegeko N° 59/2011 ryo kuwa 31/12/2011 rishyiraho inkomoko y'imari by'inzego z'ibanze.

**Amahoro ku cyemezo cy'ubukode bw'ubutaka ashyizwe ku bipimo bikurikira:**

| N° | Icyiciro cy'ubutaka | Amahoro |
|---|---|---|
| 01 | Ahafatwa nk'umujyi (Kabarore, Kiramuruzi | 30F/m$^2$ |

| | | |
|---|---|---|
| | na Ngarama) | |
| 02 | Ahafatwa nka santeri z'ubucuruzi | $15F/m^2$ |
| 03 | Ahafatwa nk'icyaro hashyizwe ibikorwa remezo | $5F/m^2$ |
| 04 | Ubutaka bukorerwamo ubuhinzi n'ubworozi burengeje hegitari ebyiri | 4,000F/ha |

Ahafatwa nk'icyaro hashyizwe ibikorwa remezo ni aha hakurikira:

| N° | UMURENGE | AKAGARI | UMUDUGUDU |
|---|---|---|---|
| 1 | KAGEYO | Busetsa | Nyarubuye |
| | | Nyagisozi | Kageyo |
| 3 | KIRAMURUZI | Akabuga | Ubuhoro, Biyafara (Centre) |
| | | Gakoni | Centre (Business) |
| | | Nyabisindu | Nyabisindu Centre, Gashya Centre, |
| 4 | KIZIGURO | Mbogo | Nyakabungo |
| | | Agakomeye | Ishanti |
| | | Agakomeye | Bishenyi |
| | | | Munanira (LWF) |
| | | Rubona | Nyarurembo |
| | | | Ryanyiranyana |
| | | Mbogo | Akabuga |
| 5 | RWIMBOGO | Munini | Kabeza |
| | | | Munini |
| | | Rwikiniro | Rwimbogo |
| | | | Ndama II |
| 6 | REMERA | Nyagakombe | Karufuri |
| | | Rurenge | Rubare |
| | | Butiruka | Gasabo |
| 7 | NGARAMA | Ngarama | Gatungo |
| | | Kigasha | Kiyovu |
| 8 | RUGARAMA | Gihuta | Agatare |
| | | Gihuta | Ibare |
| | | Gihuta | Ntende II |
| 9 | GITOKI | Bukomane | Nyakayaga |
| | | Karubungo | Kagugu |
| | | Karubungo | Isangano |
| 10 | MUHURA | Taba | Cyoga I (Centre) |
| | | | Cyoga II (Centre) |
| | | | Kanyinya (Centre) |
| 11 | Nyagihanga | Mayange | Kajevuba |
| | | Gitinda | Gatungo |

**Ingingo ya 13: Amahoro y'ubutaka bucukurwamo kariyeri**

**Amahoro ku butaka bucukurwamo kariyeri ashyizwe ku bipimo bikurikira:**

| | | |
|---|---|---|
| | Amahoro ku butaka bucukurwamo kariyeri | 30F/m$^2$ |
| | Ubutaka bucukurwaho Kariyeri ariko butarahabwa impapuro mpamo bwishyurirwa amahoro ku cyemezo cy'ubukode bw'ubutaka yakwa buri mwaka | 30 F/ m$^2$ |

**UMUTWE WA 3: Amahoro ashingiye kuri serivisi zikorerwa abaturage**

**Ingingo ya 14: Amahoro y'isuku rusange**

**Amahoro y'isuku rusange ashyizwe ku bipimo bikurikira:**

| N$^0$ | IBISORESHWA | AMAHORO Y'ISUKU RUSANGE BURI KWEZI | | |
|---|---|---|---|---|
| | | Mu Mujyi | Mu Santeri | Mu Cyaro |
| 1 | Banki z'Ubucuruzi | 5,000 | 4,000 | 1,000 |
| 2 | Ibigo by'Imari | 5,000 | 4,000 | 1,000 |
| 3 | Station d'Essence (Zose) | 5,000 | 4,000 | 1,000 |
| 4 | Sosiyeti z'ubwishingizi (Zose) | 5,000 | 4,000 | 1,000 |
| 5 | Motel | 5,000 | 4,000 | 1,000 |
| 6 | Amacumbi (Lodge) | 5,000 | 4,000 | 1,000 |
| 7 | Agence zitwara abantu n'ibintu (Agence de voyage) | 5,000 | 4,000 | 1,000 |
| 8 | Umucuruzi n'ubukorikori bwifashishije imashini | 5,000 | 4,000 | 1,000 |
| 9 | Abacuruzi badafite amaduka abanyabukorikori bakora imirimo iciriritse kandi badafite Imashini | 5,000 | 4,000 | 1,000 |
| 10 | Inka yabazwe | 2,000 | 2,000 | 2,000 |
| 11 | Ihene yabazwe | 500 | 500 | 500 |
| 12 | Ingurube yabazwe | 1,000 | 1,000 | 1,000 |
| 13 | Uguze Inka | 3,000 | 3,000 | 3,000 |
| 14 | Uguze Ihene | 500 | 500 | 500 |
| 15 | Uguze Ingurube | 500 | 500 | 500 |

**Ingingo ya 15:** AMAHORO YO GUSHYINGIRWA

**Amahoro yo gushyingirwa ku munsi utaremejwe n'Inama Njyanama ashyizwe ku bipimo bikurikira:**

| | |
|---|---|
| Amahoro yo gushyingirwa k'umunsi utaragenwe n'Inama Njyanama | 10,000 |

**Ingingo ya 16: Amahoro yakwa kuri serivise z'ibyangombwa by'Umutungo utimukanwa.**

Amahoro yakwa kuri serivise z'ibyangombwa by'umutungo utimukanwa ashyizwe ku bipimo bikurikira:

| | | |
|---|---|---|
| 1 | Icyemezo cyo guhindura izina k'umutungo utimukanwa (Mutation) | 20,000 |
| 2 | Kwandikisha, guhanagura, cyangwa kwimura ubugwate bw'umwenda | 1,200 |
| 3 | Icyemezo cyo gusana kuvugurura inyubako cyangwa kubaka uruzitiro rw'inzu | 1,200 |
| | **Uruhushya rwo kubaka (Autorisation de batir)** | **AMAHORO** |
| A | Kuva kuri $m^2$ 0 kugeza kuri $m^2$ 100 | 20,000 |
| B | Kuva kuri $m^2$ 100 kugeza kuri $m^2$ 500 | 40,000 |
| C | Hejuru ya $m^2$ 500 | 60,000 |
| E | Guhindura cyangwa gusaba icyemezo cy'ubukode gishya | 5,000 |
| F | Gusaba gukorerwa igishushanyo kerekana imbago | 10,000 |
| G | Guhinduza izina cyangwa imigabane mu masosiyete | 20,000 |
| NB | Icyemezo cyo kubaka cyangwa gupimirwa ikibanza ku bantu batuye mu Midugudu y'ahafatwa nk'icyaro | 5,000 |

1. **Ingingo ya 17: Amahoro yakwa ku byemezo bitangwa na Leta n'inyandiko zishyirwaho umukono na noteri**

| | | |
|---|---|---|
| 1 | Inyandiko y'irangamimerere | 3,000 |
| 2 | Kopi y'inyandiko y'irangamimerere | 2,400 |
| 3 | Inyandiko ihinnye y'irangamimerere | 1,200 |
| 4 | Icyemezo cy'uko umuntu akiriho. | 1,200 |
| | Icyemezo cy'uko umuntu akiriho, ku bantu bari muzabukuru bashaka icyo gutwara muri RSSB ntibishyuzwa. | 0` |
| 5 | Icyemezo cy'indangamuntu | 500 |
| 6 | Icyemezo cy'amavuko | 500 |
| 7 | Icyemezo cy'uko umuntu yashyingiwe | 500 |
| 8 | Icyemezo cy'uko umuntu atashyingiwe | 500 |
| 9 | Kwemeza inyandiko bikozwe n'umukozi ubifitiye ububasha | 1,500 |
| 10 | Ihamya by'imikono ari ku nyandiko | 1,200 |
| 11 | Gushyira umukono wa noteri kuri sitati | 5,000 |
| 12 | Gushyira umukono wa noteri ku masezerano ayo ari yo yose | 2,000 |

| | | |
|---|---|---|
| 13 | Serivisi yo kugurisha mu cyamunara | 5,000 |
| 14 | Agatabo ko gushyingirwa | 1,500 |
| 15 | Ikindi cyemezo kitagenewe ikiguzi mu iteka ya Perezida N° 25/01 ryo ku wa 27/7/2012 | 1,500 |

**Ingingo ya 18:**

1. **Amahoro yishyurwa k'uruhushya rwo kubumba no gutwika amakara , amatafari n'amategura**

Amahoro yakwa ku ruhushya rwo kubumba no gutwika amakara, amatafari n'amategura ashyizwe ku bipimo bikurikira:

| No | Ubwoko bw'uruhushya | Amahoro |
|---|---|---|
| 1 | Uruhushya rwo gutwika amatafari | 10,000 |
| 2 | Uruhushya rwo gutwika amategura | 10,000 |
| 3 | Uruhushya rwo gutwika amakara | 10,000 |
| 4 | Uruhushya rwo gusarura ishyamba munsi ya Ha | 2,000 |
| 5 | Uruhushya rwo gusarura Ishyamba kuri ha 1 | 50,000 |
| 6 | Uruhushya rwo gusarura Ishyamba kuri ha 2 | 100,000 |
| 7 | Uruhushya rwo gusarura Ishyamba hejuru ya ha 2 | 150, 000 |

**UMUTWE WA 4: Ibipimo by'andi mafaranga yakirwa n'Akarere.**

**Ingingo ya 19: Andi mahoro yakirwa n'Akarere**

| No | Ubwoko bw'amahoro | Amahoro |
|---|---|---|
| 1 | Icyapa cyamamaza ibikorwa cyangwa imirimo ibyara inyungu | 20,000 |
| 2 | Banderole yanditseho ubutumwa bumenyekanisha igikorwa kibyara inyungu | 10,000 |
| 3 | Ibyapa byamamaza hakoreshejwe uburyo bw'ikoranabuhanga | 80,000 |
| 4 | Kwamamaza ubucuruzi hakoreshejwe ibyapa cyangwa ibishushanyo bikorerwa ahandi binyuranye | 80,000 |

**Ingingo ya 20: Amahoro ku cyapa kiranga ubwato**

| N° | UBWOKO BW'ICYAPA CY'UBWATO | AMAHORO |
|---|---|---|
| 1 | Icyapa kiranga ubwato bufite moteri | 15,000 |

| | | | |
|---|---|---|---|
| 2 | Icyapa kiranga ubwato budafite moteri | | 5,000 |

NB. Iyo ubwato butakaje icyapa bwongera kwishyurirwa amafaranga nk'aya mbere.

**<u>Ingingo ya 21:</u> Amahoro ku byapa biranga amagare**

| N° | UBWOKO BW'ICYAPA CY'IGARE | AMAHORO |
|---|---|---|
| 1 | Igare rikora imirimo yo gutwara abantu n'ibintu rigamije inyungu rifite icyapa | 1,000F/ Umwaka |
| 2 | Amahoro kuri Parking y'Amagare mu isoko | 100/ Umunsi |

NB: Iyo igare ritakaje icyapa kishyurwa amafaranga igihumbi (1,000).

**<u>Ingingo ya 22:</u> Amahoro ku minara y'itumanaho n'isakazamajwi (Ref icyiciro cya 3 ingingo ya 22 y'iteka n° 25/01)**

| | | |
|---|---|---|
| | Amahoro ku minara y'itumanaho n'isakazamajwi metero imwe y'ubujyejuru | 2,000F/m |

**<u>Ingingo ya 23:</u> Amahoro k'ubwikorezi ku bikomoka kuri kariyeri na amashyamba**

| No | **Ubwoko bw'imodoka** | | Amahoro | |
|---|---|---|---|---|
| 1 | Dyna isanzwe | | 3,000 | Occasionnel |
| 2 | Dyna yipakurura | | 3,000 | Occasionnel |
| 3 | Hilux (simple cabine & Double cabine) | | 1,000 | Occasionnel |
| 4 | Daihatsu | | 3,000 | Occasionnel |
| 5 | Camions/Fuso | | 5,000 | Occasionnel & 5 $m^3$ |
| 6 | Camions | | 10,000 | Occasionnel & $10m^3$ |
| 7 | Camions (Actros) | | 20,000 | Occasionnel & $+10m^3$ |
| 8 | Icyemezo cy'Ubwikorezi bw'ibikomoka kumashyamba cy'Iminsi 30. | Fuso Long Chasis | 50,000 | Occasionnel |
| | | Fuso Ben | 40,000 | Occasionnel |
| | | Daihatsu | 30,000 | Occasionnel |
| | | Dyna | 15,000 | Occasionnel |

**<u>Ingingo ya 24:</u> Amahoro ku modoka zipakiye imyaka**

| | | | | | |
|---|---|---|---|---|---|
| 1 | | Fuso Long Chassis | 8,000 | 8,000 | Occasionnel |
| | | Fuso ben | 5,000 | 5,000 | Occasionnel |

| | | | | |
|---|---|---|---|---|
| 2 | Hilux (simple cabine & Double cabine) | 3,000 | 3,000 | Occasionnel |
| 3 | Dyna | 3,000 | 3,000 | Occasionnel |
| 4 | Camion ntoya | 5000 | 5,000 | Occasionne l & 5m$^3$ |
| 5 | Camion nini | 8,000 | 8,000 | Occasionne l & 10 m$^3$ |

**<u>Ingingo ya 25:</u> Amahoro ku bukode bw'ubutaka mu bishanga byatunganyijwe.**

Buri hegitari y'umurima mu gishanga cyatunganyijwe yishyura amahoro angana n'ibihumbi makumyabiri (20,000) kuri buri hegitari buri mwaka

Buri hegitari y'umurima mu gishanga kidatunganijwe yishyura amahoro angana n'igihumbi (10,000) umwaka.

**<u>Ingingo ya 26:</u>**

Ifatabuguzi ry'amazi ku miyoboro y'Akarere: 25,000F.

Ikiguzi kuri m$^3$ imwe y'amazi ku miyoboro y'Akarere n'amafaranga 300 y'U Rwanda mungo.

Ikiguzi cy'Amavomo rusange kuri m$^3$ y'amazi ku miyoboro y'Akarere n'amafaranga 250 y'U Rwanda.

Ibihano kubagurisha amazi batabyemerewe ashyizwe ku 20,000Frw.

**<u>Ingingo ya 27:</u>**

Umuntu wese ubangamiye cyangwa ugerageje kubangamira ibikorwa n'inshingano by'urwego rw'ibanze mu gihe rukoresha ububasha ruhabwa n'iri tegeko, ufasha, ushishikariza cyangwa ugambana n'undi muntu kugirango barenge kuri iri tegeko, ahanishwa ihazabu yo mu rwego rw'ubutegetsi itari hasi y'amafaranga y'u Rwanda ibihumbi mirongo itanu (20,000 Frw) ariko atarengeje ibihumbi ijana (100,000 Frw) bitabujije n'ibindi bihano biteganywa n'itegeko mpanabyaha.

**<u>Ingingo ya 28:</u>**

Umuntu ucuruza cyangwa akanywa ibiyobyabwenge ahanishwa amande y'amafaranga y'u Rwanda ibihumbi mirongo itanu (50,000 Frw)

**<u>UMUTWE WA 5:</u> Ingingo zinyuranye n'izisoza**

INAMA NJYANAMA Y'KARERE KA GATSIBO

**Ingingo ya 29: Ivanwaho z'ingingo zinyuranyije n'aya mabwiriza.**

Ingingo zose zinyuranyije n'aya mabwiriza zivanyweho.

**Ingingo ya 30: Igihe aya mabwiriza atangira gukirikizwa**

Aya mabwiriza azatangira kubahirizwa guhera taliki ya 01/07/2016

**Gatsibo** kuwa 30/06/2016

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**RUCYEMANGANIZI Cyprien**

Perezida w'Inama Njyanama y'Akarere ka **Gatsibo**

Bibonywe kandi bishyizwe kasha y'Inama

Njyanama y'Akarere ka **Gatsibo**

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**YANKURIJE Marie Goretti**

Umunyamabanga w'Inama Njyanama y'Akarere ka **Gatsibo**.