

Ibirimo/Summary/Sommaire

page/urup.

A. Imanza zaciwe n’Urukiko rw’Ikirenga

Urubanza N° RS/INCONST/SPEC 00001/2019/SC.....	3
Urubanza RS/INCONST/SPEC 00003/2019/SC.....	39

B. Iteka rya Minisitiri / Ministerial Order / Arrêté Ministériel

N° 21/MOJ/AG/19 ryo ku wa 04/12/2019	
Iteka rya Minisitiri ryirukana burundu Abahesha b’Inkiko b’Umwuga.....	60
N° 21/MOJ/AG/19 of 04/12/2019	
Ministerial Order dismissing Professional Bailiffs	60
N° 21/MOJ/AG/19 du 04/12/2019	
Arrêté Ministériel portant révocation des Huissiers de Justice Professionnels.....	60

C. Umuryango / Organization / Organisation

FRATERNITE CHRETIENNE DES PERSONNES MALADES CHRONIQUES ET HANDICAPES DU RWANDA (FCPCHR)	64
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D. Guhindura amazina

Icyemezo gitanga uburenganzira bwo guhindura izina

NDIMURWANGO Jean Bosco	66
UWAYO Clarisse	67
MACABIRANYA Jean Pierre	68
INEZA Parfait Boris	69
BUSHI George.....	70
RUTAGENWA AHIRWE Annick	71
NTAWUGASHIRA.....	72
GATETE Janvier.....	73
HAKIZIMANA Emmanuel.....	74

Ingingo z’ingenzi z’urwandiko rusaba guhindura izina

BAHATI Prince	75
IRADUKUNDA Rachel	75
NYIRABAKIGA Marie Chantal	76
MUGABE IRUNGA	76
BENIMANA Clovis.....	77
IRADUKUNDA Rehema.....	77
RUSANGANWA Théogène	78
KABANDANA B. Kevine	78

MUJYANAMA Egide	79
MUGABEKAZI Grace.....	79
NSANZUWERA MUKAMUHIRWA Immaculée	80
MUTAVUKA Kevine	80
BARENGAYABO Vincent	81
MWISENEZA Norbert.....	81
MUSABIMANA Gilbert	82
NZABANDORA Eric Nelly	82
FURAHA Bienfait	83
RUSARO Patience	83

E. Amakoperative

COOPRARU	84
IMBERE HEZA MUGORE-MUGANZA.....	85
ABACYEYE - GISHUBI.....	86
UNITY MULTI-SECTOR INVESTMENT COOPERATIVE.....	87
CCTPC.....	88
DUKORANUMURAVA GAHINI.....	89
COMIRWA.....	90
COECRU.....	91
GOODNEIGHBORS RUBAYA COOPERATIVE.....	92

URUKIKO RW'IKIRENGA RURI I KIGALI, RUHABURANISHIRIZA IKIREGO GISABA GUKURAHO INGINGO Z'ITEGEKO KUKO ZINYURANYE N'ITEGEKO NSHINGA, RUKIJIJE MU RUHAME URUBANZA N° RS/INCONST/SPEC 00001/ 2019/SC, NONE KU WA 29/11/2019, MU BURYO BUKURIKIRA:

HABURANA:

UWATANZE IKIREGO: MURANGWA Edward mwene NDURURU Faustin na MUTETERI Anastasie, utuye mu Mudugudu w' Ubumwe, Akagari ka Rubirizi, Umurenge wa Kanombe, Akarere ka Kicukiro, Umujyi wa Kigali.

Hari:

Leta y'u Rwanda, ihagarariwe n'Intumwa yayo.

Inshuti z'Urukiko:

- Abagize Ishuli ry'Amategeko rya Kaminuza y'u Rwanda (School of Law);
- Transparency International Rwanda;
- NTIBAZIYAREMYE Innocent
- NZAFASHWANAYO Dieudonne
- TWIRINGIYEMUNGU Joseph

Ikiregerwa:

Kwemeza ko ingingo ya 16, ingingo 17, ingingo ya 19 n'iya 20 z'itegeko n° 75/2018 ryo ku wa 07/09/2018 rigena inkomoko y'imari n'umutungo by'inzege z'imitegekere y'Igihugu zegerejwe abaturage zinyuranyije n'itegeko Nshinga rya Repubulika y'u Rwanda ryo muri 2003 ryavuguruwe muri 2015, mu ngingo zaryo za 15, 16, 34 n'iya 35.

I. IMITERERE Y'URUBANZA

- [1] MURANGWA Edward yatanze ikirego mu Rukiko rw'Ikirenga avuga ko nyuma y'uko hatangarijwe mu Igazeti ya Leta n° 44 yo ku wa 29/10/2018, Itegeko N° 75/2018 ryo ku wa 07/09/2018, rigena inkomoko y'imari n'umutungo by'inzege z'imitegekere y'Igihugu zegerejwe abaturage,

URUBANZA N°RS/INCONST/SPEC 00001/2019/SC URUPAPURO RWA 2

yarisomye agasanga ingingo zaryo za 16, iya 17, iya 19 n'iya 20, zinyuranyije n'ingingo za 15, 16, 34 n'iya 35 z'Itegeko Nshinga rya Repubulika y'u Rwanda ryo muri 2003 ryavuguruwe mu mwaka wa 2015. Avuga ko yatanze ikirego yisunze ingingo ya 43 y'Itegeko Nshinga rya Repubulika y'u Rwanda igira iti: *"Ubutegetsu bw'Ubucamanza ni bwo murinzi w'uburenganzira n'ubwisanzure bwa muntu"*.

- [2] Ingingo MURANGWA Edward aregera ko zinyuranyije n'Itegeko Nshinga ni enye (4), ziri mu byiciro bitatu : icyiciro cya mbere kigizwe n'ingingo ebyiri (2): iya 16 na 17 z'Itegeko N° 75/2018 ryavuzwe haruguru. Ingingo ya 16 iteganya ko: *igipimo cy'umusoro ku nyubako gishyizweho kuri rimwe ku ijana (1%) by'agaciro ku isoko k'inyubako yagenewe guturwamo, zeru n'ibice bitanu ku ijana (0,5%) by'agaciro ku isoko k'inyubako ku nyubako z'ubucuruzi, zeru n'igice kimwe ku ijana (0,1%) by'agaciro ku isoko k'inyubako zagenewe inganda, iz'ibigo by'ubucuruzi bito n'ibiciriritse n'izagenewe ibindi bikorwa bitavuzwe muri iyi ngingo. Naho ingingo ya 17 iteganya ko: uretse igipimo cy'umusoro cya zeru n'igice kimwe ku ijana (0,1%), ibipimo by'umusoro bigenwa n'ingingo ya 16 y'iri tegeko bigenda bizamuka mu buryo bukurikira:*

1° ku nyubako zo guturamo, igipimo cy'umusoro kigenda kizamuka mu buryo bukurikira:

- a. zeru n'ibice makumyabiri na bitanu ku ijana (0,25%) kuva ku mwaka wa mbere nyuma y'uko iri tegeko ritangiye gukurikizwa;*
- b. zeru n'ibice mirongo itanu ku ijana (0,50%) kuva ku mwaka wa kabiri nyuma y'uko iri tegeko ritangiye gukurikizwa;*
- c. zeru n'ibice mirongo irindwi na bitanu ku ijana (0,75%) kuva ku mwaka wa gatatu nyuma y'uko iri tegeko ritangiye gukurikizwa;*
- d. rimwe ku ijana (1%) kuva ku mwaka wa kane nyuma y'uko iri tegeko ritangiye gukurikizwa;*

2° ku nyubako z'ubucuruzi, igipimo cy'umusoro kigenda kizamuka mu buryo bukurikira:

- a. zeru n'ibice bibiri ku ijana (0.2%) by'agaciro k'inyubako ku isoko gikoresheya ku mwaka wa mbere nyuma y'uko iri tegeko ritangiye gukurikizwa;*
- b. zeru n'ibice bitatu ku ijana (0.3%) ku mwaka wa kabiri iri tegeko ritangiye gukurikizwa;*

URUBANZA N°RS/INCONST/SPEC 00001/2019/SC URUPAPURO RWA 3

c. zeru n'ibice bine ku ijana (0.4%) ku mwaka wa gatatu iri tegeko ritangiye gukurikizwa;

d. zeru n'ibice bitanu ku ijana (0.5%) ku mwaka wa kane iri tegeko ritangiye gukurikizwa.

Inyubako zigeretse zo guturwamo zifite kuva ku magorofa ane, habariwemo n'ari munsi y'ubutaka, zigabanyirizwa ibipimo by'umusoro ku kigero cya mirongo itanu ku ijana (50%) by'igipimo gisanzwe".

[3] MURANGWA Edward avuga ko ibyo ingingo ya 16 iteganya binyuranyije n'Itegeko Nshinga kuko uretse no kuba ikandamiza icyiciro kimwe cyiswe icy'inyubako zo guturamo, iyo ngingo igiteganyiriza umusoro munini kandi aricyo kidafite ubushobozi ukigereranyije n'icyiciro cy'ubucuruzi, n'inganda, cyo gishyirirwaho umusoro muto kandi abanyenganda aribo bafite ubushobozi. Avuga ko n'ingingo ya 17 n'uduka twayo twose yuzuzanya n'iya 16, nayo ivangura abantu ishingiyeye ku byiciro by'ubukungu n'umutungo, ku buryo asanga izo ngingo zombi zitareshyeshya abantu imbere y'amategeko ndetse zitanabarengera kimwe nk'uko Itegeko Nshinga ribiteganya mu ngingo zaryo za 15 na 16.

[4] Icyiciro cya kabiri cy'ikirego kigizwe n'ingingo ya 19 y'Itegeko n° 75/2018 ryavuzwe haruguru, iteganya ko: *"Igipimo cy'umusoro cyagenwe n'Inama Njyanama y'Akarere kuri buri metero kare y'ubutaka hashingiwe ku biteganywa mu ngingo ya 18 y'iri tegeko¹ cyiyongeraho mirongo itanu ku ijana (50%) asorerwa ubutaka burenga ku bipimo fatizo by'ikibanza cyagenewe inyubako. Ibipimo fatizo by'ikibanza cyagenewe inyubako bigenwa n'iteka rya Minisitiri ufite imiturire mu nshingano ze. Igipimo cy'umusoro cy'inyongera kivugwa mu gika cya mbere cy'iyi ngingo ntikireba ikibanza gitunzwe n'uwakibonye mbere y'uko iri tegeko ritangira gukurikizwa".* MURANGWA avuga ko ibyo ingingo ya 19 iteganya mu gika cya mbere n'icya gatatu binyuranyije n'ingingo ya 15 y'Itegeko Nshinga iteganya ko abantu bose bareshya imbere y'amategeko kandi ko Itegeko ribarengera ku buryo bumwe, kuko hagendewe kukuba ubutaka bw'u Rwanda buhererekanywa mu buryo bwinshi butandukanye nko mu mpano,

¹ Ingingo ya 18 ivuga ku birebana n'igipimo cy'umusoro ku kibanza, muri aya magambo: "Igipimo cy'umusoro ku kibanza kiri hagati ya zeru (0) n'amafaranga y'u Rwanda magana atatu (300 FRW) kuri metero kare. Inama Njyanama y'Akarere igena umusoro wishyurwa kuri metero kare y'ubutaka ishingiyeye ku bipimo fatizo n'ibindi bikurikizwa bigenwa n'iteka rya Minisitiri ufite imisoro mu nshingano ze".

URUBANZA N°RS/INCONST/SPEC 00001/2019/SC URUPAPURO RWA 4

mu izungura, mu kuraga, mu kugura no kugurisha, bigaragara ko hari ukutareshyesha ababonye ubutaka mbere na nyuma y'uko Itegeko N° 75/2018 riregerwa rijyaho.

- [5] icyiciro cya gatatu kigizwe n'ingingo ya 20 y'Itegeko n° 75/2018 ryavuzwe haruguru, ivuga ku birebana n'igipimo cy'umusoro utangwa ku kibanza kidakoreshwa, iteganya ko: *"Ikibanza cyose kidakoreshwa gicibwa umusoro w'inyongera w'ijana ku ijana (100%) urenga ku gipimo cy'umusoro kivugwa mu ngingo ya 18 y'iri tegeko"*. MURANGWA avuga ko ibyo ingingo ya 20 iteganya bibangamiye ibiteganywa n'ingingo ya 34 n'ya 35 z'Itegeko Nshinga, ziteganya ko uburenganzira ku mutungo utimukanwa n'uburenganzira ku butaka ari ntavogerwa, kandi abanyarwanda ari wo mutungo wa mbere w'Igihugu, uwa kabiri ukaba ubutaka batuyeho, bakoreraho, kandi bukaba bubatunze, ko rero kuba iyo ngingo iteganya umusoro w'inyongera ya 100% ku butaka bwitwa ko budakoreshwa hatitawe ku kureba niba nyirabwo abifitiye ubushobozi, agasanga uyu musoro ari umurengerwa kandi ko uzananira benshi.
- [6] Ingingo ya 34 iteganya ko : *"buri muntu afite uburenganzira ku mutungo bwite, waba uwe ku giti cye cyangwa uwo asangiye n'abandi. Umutungo bwite, uw'umuntu ku giti cye cyangwa uwo asangiye n'abandi ntuvogerwa. Uburenganzira ku mutungo ntibuhungabanywa keretse ku mpamvu z'inyungu rusange kandi hakurikijwe ibiteganywa n'amategeko"*. Naho ingingo ya 35 igateganya ko: *" Umutungo bwite w'ubutaka n'ubundi burenganzira ku butaka bitangwa na Leta. Itegeko rigena uburyo bwo kubutanga, kubuhererekanya no kubukoresha"*.
- [7] Uhagarariye Leta y'u Rwanda avuga ko ibivugwa ko ingingo ya 16 n'ya 17 z'Itegeko N° 75/2018 ryo ku wa 07/09/2018, ryavuzwe haruguru, bibangamiye ihame ryo kurindwa ivangura riteganywa n'Itegeko Nshinga, ataribyho kuko uyu musoro ari umusoro ku mutungo kandi icyashyizwe mu byiciro akaba ari imitungo (inyubako) atari abantu, kandi ko kuba inyubako zashyirwa mu byiciro kugira ngo zisoreshwe, atari ivangura rishingiye ku bukungu.
- [8] Ku ngingo ya 19, avuga ko itabangamira ihame ryo kureshya imbere y'amategeko riteganywa n'ingingo ya 15 y'Itegeko Nshinga ndetse n'ihame ryo kurindwa ivangura riteganywa n'ingingo ya 16 y'Itegeko Nshinga kuko ingingo ya 19 yaje gushimangira andi mahame y'amategeko, cyane cyane

URUBANZA N°RS/INCONST/SPEC 00001/2019/SC URUPAPURO RWA 5

ihame ry'uburenganzira ku butabera buboneye ndetse n'uko itegeko ridashobora gusubira inyuma (La non-rétroactivité de la loi).

- [9] Uhagarariye Leta y'u Rwanda akomeza avuga ko ingingo ya 20 itabangamiye uburenganzira ku mutungo utimukanwa n'uburenganzira ku butaka (*fundamental rights*) buteganywa n'ingingo ya 34 n'ya 35 z'itegeko Nshinga nkuko MURANGWA abivuga, kuko iyo ngingo ya 20 yaje gutandukanya abantu bakoresha ubutaka icyo bwagenewe n'abatabukoresha, bugakomeza kubaho butanahawe ufite ubushake n'ubushobozi bwo kubukoresha, mu gihe igihugu gikeneye gutera imbere kibyaza umusaruro ubutaka buto gifite.
- [10] Mbere yo gukomeza iburanisha mu mizi, Urukiko rwasanze, kubera uburemere bw'ibibazo bizasuzumwa muri uru rubanza, ari ngombwa ko abantu n'ibigo cyangwa imiryango itegamiye kuri Leta bifuzaga gutanga ibitekerezo muri uru rubanza nk'inshuti z'urukiko (*Amicus Curiae*) kandi babifitiye ubumenyi, babisaba binyujijwe ku Bwanditsi bw'Urukiko rw'Ikirenga, bakanatanga n'imyanzuro yabo.
- [11] Nyuma yo kubona inyandiko zinyuranye z'abashaka kuba muri uru rubanza nk'inshuti z'urukiko (*Amicus Curiae*) mu rwego rwo gutanga ibitekerezo, Urukiko rwarazisesenguye maze rwemeza ko aba bakurikira aribo bujuje ibisabwa akaba aribo bagomba kwitaba urukiko mu iburanisha ry'uru rubanza nk'inshuti z'urukiko (*Amicus Curiae*), aribo: Ishuli ry'Amategeko rya Kaminuza y'u Rwanda (School of Law), Transparency International Rwanda, Me Dieudonne NZAFASHWANAYO, Me TWIRINGIYEMUNGU Joseph na NTIBAZIYAREMYE Innocent, maze bakora imyanzuro ikubiyemo ibitekerezo ku kirego cya MURANGWA Edward nkuko biri bugaragazwe.
- [12] Urubanza rwaburanishijwe ku wa 1/11/2019, MURANGWA Edward yunganiwe na Me RUGEMINTWAZA Jean Marie Vianney na Me BAHATI Vedaste, Leta ihagarariwe na Me CYUBAHIRO Fiat na Me NTARUGERA Nicolas, Ishuli ry'Amategeko rya Kaminuza y'u Rwanda (School of Law) rihagarariwe na TURATSINZE Emmanuel, BAGABO Faustin na HABIMANA Pie, Transparency International Rwanda ihagarariwe n'Umuyobozi wayo INGABIRE Marie Immaculée yunganiwe na Me HABUMUREMYI Anglebert, hari kandi Me Dieudonne NZAFASHWANAYO, Me TWIRINGIYEMUNGU Joseph na NTIBAZIYAREMYE Innocent.

II. IBIBAZO BIGIZE URUBANZA N'ISESENGURA RYABYO

A. Kumenya niba ingingo ya 16 n'iya 17 z'Itegeko n° 75/2018 ryo ku wa 07/09/2018 rigena inkomoko y'imari n'umutungo by'inzego z'imitegekere y'Igihugu zegerejwe abaturage, zinyuranyije n'ingingo ya 15 n'iya 16 z'Itegeko Nshinga rya Repubulika y'u Rwanda.

[13] MURANGWA Edward n'abamwunganira bavuga ko Itegeko Nshinga rya Repubulika y'u Rwanda, mu ngingo ya 10, igika cya 5, handitse amagambo akurikira: *“Leta y'u Rwanda yiyemeje kubaka Leta iharanira imibereho myiza y'abaturage no gushyiraho uburyo bukwiye kugira ngo bagire amahirwe angana mu mibereho yabo”*, naho mu gika cya 6 bandika ko: *“Leta y'u Rwanda yiyemeje gushaka buri gihe umuti w'ibibazo binyuze mu nzira y'ibiganiro n'ubwumvikane busesuye”*. Bavuga ko ibyo aya mahame ateganya bishimangirwa n'ibiteganywa n'ingingo ya 15 y'Itegeko Nshinga ivuga ko abantu bose bareshya imbere y'amategeko kandi barengerwa ku buryo bungana, naho ingingo ya 16 ikavuga ko abanyarwanda bavuka kandi bagakomeza kugira uburenganzira n'ubwisanzure bingana, nta vangura iryo ari ryo ryose².

[14] Basobanura ko ibiteganywa n'ingingo ya 16 n'iya 17 z'Itegeko N° 75/2018 ryo ku wa 07/09/2018 ryavuzwe haruguru binyuranyije n'amahame remezo ateganywa n'Itegeko Nshinga, mu ngingo ya 15 n'iya 16 zavuzwe haruguru, kuko uretse no kuba izo ngingo ziregerwa zikandamiza icyiciro kimwe cyiswe icy'inyubako zo guturamo, inagiteganyiriza umusoro munini kandi icyo cyiciro kigizwe n'abadafite ubushobozi ugereranyije n'abagize icyiciro cy'ubucuruzi n'inganda, bafite ubushobozi, ariko cyo kigashyirirwaho umusoro muto, ku buryo ibyo bishobora kubangamira gahunda ya Leta yo gutuza neza abanyarwanda.

[15] Bavuga ko niba umuntu yiyemeje kubaka amazu yo guturamo, undi akubaka amazu y'ubucuruzi naho undi akubaka amazu y'inganda, bose bagombye gufatwa nk'abashoramari ku buryo kubazanamo ibice ugamije kubasoresha nta kintu na gito bisobanuye kandi abantu bareshya imbere y'amategeko, ahubwo ko buri wese yagombye gusora hagendewe ku cyo yinjiza, kuko

² Abanyarwanda bose bavukana kandi bagakomeza kugira uburenganzira n'ubwisanzure bingana. Ivangura iryo ari ryo ryose cyangwa kurikwirakwiza byaba bishingiye ku bwoko, ku muryango cyangwa ku gisekuru, ku nzu, ku ibara ry'umubiri, ku gitsina, ku karere, ku byiciro by'ubukungu, ku idini cyangwa ukwemera, ku bitekerezo, ku mutungo, ku itandukaniryo ry'umuho, ku rurimi, ku bukungu, ku bumuga bw'umubiri cyangwa ubwo mu mutwe no ku rindi vangura iryo ari ryo ryose, birabujijwe kandi bihanwa n'amategeko.

uwubatse umudugudu munini wo guturamo yakunguka kurusha uwubatse uruganda rwe ruto.

- [16] MURANGWA Edward n'abamwunganira bakomeza bavuga ko mu ngingo ya 17, umushingamategeko yerekanye uburyo umusoro uzagenda wiyongera buri mwaka, ariko ko atigeze agaragaza impamvu azaheraho yongera umusoro, ko icyari kuba cyiza cyari kugaragaza ayo umuntu azunguka ku mwaka wa mbere no ku mwaka wa kabiri, ku buryo iyo nyungu ariyo yaherwaho umusoro wongerwa, naho ubundi ibyo yakoze ntaho bitaniye no gukenesha abaturage.
- [17] TURATSINZE Emmanuel, BAGABO Faustin na HABIMANA Pie, mu izina ry'**Ishuli ryigisha amategeko muri Kaminuza y'u Rwanda** (University of Rwanda/ School of Law) bavuga ko ibyo Leta yakora byose bitubahirije ihame ryo kubaka Leta iharanira imibereho myiza y'abaturage byaba binyuranye n'Itegeko Nshinga.
- [18] Basobanura ko ibiteganywa n'ingingo ya 16 binyuranye n'ihame ryo kubaka Leta iharanira imibereho myiza y'abaturage no gushyiraho uburyo bukwiye kugira ngo bagire amahirwe angana mu mibereho yabo, kuko iyo ngingo iteganya gusoresha umusoro munini inzu yo guturamo aho gusoresha umusoro munini inzu z'ubucuruzi ari nazo zitanga inyungu nyinshi. Bavuga ko kuba uwubatse inzu yo guturamo aba yarubatse kugirango igire icyo imwinjiriza, n'inzu y'ubucuruzi nayo ikaba yarubatswe kugirango ikodeshwe, basanga nta mpamvu zihari zifatika mu gusoresha ku buryo butandukanye ayo mazu cyane cyane ko abayubaka baba bagamije ko hari icyo azabinjiriza. Bavuga kandi ko kuba iyo ngingo iteganya umusoro munini ku mazu yo guturamo bizagabanya/ bizaca intege abayubaka kandi hari abantu benshi bagikeneye amacumbi, ubwabyo bikaba bitanajyanye na gahunda ya Leta yo gukemura ikibazo cy'amacumbi.
- [19] Bavuga ko ubusanzwe uburyo bwo gusoresha bugomba guhura n'uburenganzira bw'abasoreshwa aribo abaturage, n'uko igihugu gisaranganya umutungo wacyo, ku buryo umusoro utagombye kuremerera abaturage, ariko ko mu busesenguzi bakoze basanze umusoro w'inzu yagenewe inyubako yo guturamo ukubye inshuro ebyiri uw'ubucuruzi, ugakuba inshuro 10 uw'inganda, ku buryo ihame ryo kuba abaturage bafite amahirwe angana, bahabwa uburenganzira bungana ridahura n'iryo tegeko; ko rero umusoro utagombye kumvikana nk'uburyo bwo gushaka amafaranga

URUBANZA N°RS/INCONST/SPEC 00001/2019/SC URUPAPURO RWA 8

gusa ahubwo wagombye kuba uburyo Leta yifashisha mu kubungabunga imibereho myiza y'abaturage. Bavuga kandi ko kuba mu isobanura mpamvu ry'iryo tegeko bavuga ko ari ugushyigikira iterambere ry'imijyi n'inganda, iyo mpamvu yaba idahagije kuko uyu musoro n'ubwo uzaremerera abubaka amazu akodeshwa, utazabuza bake kubaka maze ahubwo bikazabera umutwaro abakodesha, kandi ko inyubako z'ubucuruzi n'inganda zitateza imigi imbere mu gihe abantu badafite aho batuye.

- [20] Bavuga ko ikindi kiboneka mu isobanura mpamvu ari uko icyatumye uwo musoro ushyirwaho ari uko mu Karere u Rwanda ruherereyemo, arirwo rufite umusoro uri hasi, ugereranyije n'ibindi bihugu; ibi akaba nta kuri kurimo kuko mu bihugu byo mu karere u Rwanda ruza ku mwanya wa kane mu bukungu n'ibyinjizwa n'umuturage (GDP), ku buryo kuzamura umusoro kandi bigaragara ko ibyo umuturage yinjiza ari bike bituma atakaza ubushobozi bwo kugira ibyo ahaha. Batanga urugero rw'igihugu cya Kenya aho umuturage yinjiza 1507USD ku mwaka mu gihe mu Rwanda ari 780USD ku mwaka, bivuze rero ko isobanura mpamvu y'iri tegeko itari ukuri.
- [21] Bakomeza bavuga ko abantu bari mu cyiciro kimwe cyangwa bafite icyo bahuriyeho bagomba gucibwa umusoro ungana, ndetse ko bidakwiye gucibwa umusoro umwe ku bantu batari mu rwego rumwe, mu gihe usoresha atagaragaje impamvu ikomeye yo gutandukanya abantu.
- [22] Ku biteganywa n'ingingo ya 17, bavuga ko ari ishyira mu bikorwa ibiteganywa n'ingingo ya 16, ku buryo kuba ibiri muri iyo ngingo ya 16 binyuranye n'itegeko Nshinga, n'ingingo ya 17 yavaho kuko ibyo ishyira mu bikorwa bidahwitse. Banzura bavuga ko izo ngingo zombi zinyuranye n'ingingo ya 15 n'ya 16 z'itegeko Nshinga kuko zivangura abasoreshwa, kandi ibyo ziteganywa bikaba bihabanye n'ihame ry'uko Leta ifite inshingano yo guteza imbere imibereho myiza y'abaturage.
- [23] INGABIRE Marie Immaculée n'umwunganira mu izina rya **Transparency International Rwanda**, bavuga ko ingingo ya 16 n'ya 17 z'itegeko n° 75/2018 ryavuzwe haruguru, zaregawe ko zigaragaramo ivangura hagati y'abafite inyubako zitwa izo guturamo n'abafite inyubako z'ubucuruzi, basanga ari iby'ukuri, kuko zinyuranyije n'amahame y'itegeko Nshinga. Basobanura ko iyo usomye ingingo ya 16 usanga umushingamategeko yaratekerezaga ku guteza imbere ishoramari, ariko ko bitari ngombwa gutandukanya inzu z'ubucuruzi n'izo guturamo, kuko yirengagije imibereho

y'abanyarwanda benshi bakeneye gutura ndetse n'inshingano za Leta zo gutuza buri munyarwanda, aho Leta yiyemeje korohereza buri muntu gutunga inyubako. Ko rero umusoro uteganywa n'iyi ngingo ari mwinshi ku buryo ubangamiye imibereho myiza y'abaturage na politiki y'Igihugu y'imiturire yagiye mu mwaka wa 2015³, bikaba binyuranye n'ingingo ya 10,5⁰ y'Itegeko Nshinga.

- [24] Bavuga kandi ko ibiteganywa n'ingingo ya 17 bihuje n'ibivugwa mu ngingo ya 16 yavuzwe mu gika kibanziriza iki, bivuze ko nayo igaragaramo ivangura kandi ibangamiye imibereho myiza y'abaturage kuko igaragaza uko uwo musoro uzatangwa, ariyo mpamvu basaba ko mu gihe ingingo ya 16 yaba ivanyweho, n'ya 17 yavaho kuko ntacyo yaba ishingiyeho, ariyo mpamvu zombi zigomba kuvanwaho. Bavuga kandi ko kuba Umushingamategeko yarateganyije ko umusoro uzajya wishyurwa mu byiciro, ubwabyo ari ikimenyetso ko nawe yabonye ko ari munini ugereranyije n'amikoro y'abanyarwanda, ibyo bakaba ntacyo byafashije abanyarwanda, icyiza kwari ukureka kuwuca.
- [25] **NTIBAZIYAREMYE Innocent** avuga ko umusoro ku nzu ikodeshwa utagombye gutandukana n'umusoro ku nzu y'ubucuruzi, kuko buri wese ariyo "business" aba yarahisemo. Akomeza avuga ko umusoro wagombye kugenda ugabanuka hakurikijwe ubwisazire bw'inzu (amortissement), kandi uwo musoro ukabarwa nyuma y'uko nyiri iyo nzu arangije kwishyura imyenda yafashe agura ikibanza cyangwa acyubaka, cyangwa se agaciro k'umutungo kakagenwa nyuma yo gukurwamo umwenda nyiri umutungo yafashe yubaka kugeza urangiye. Avuga kandi ko umusoro ku nzu wagombye kujyana n'ubwisazire bwayo "amortissement", kuko nko mu myaka 100, umuntu ashobora kuba yishyuye umusoro uruta agaciro k'inzu asorera, ariyo mpamvu abona ko uwo musoro ari umurengerwa wagora abaturage.
- [26] Avuga kandi ko umutungo umwe utagombye kubarirwa imisoro myinshi (umusoro ku butaka, umusoro ku nyungu z'ubukode, umusoro ku mutungo, kuko imisoro myinshi yica umusoro (beaucoup d'impôts tuent l'impot). Asanga inzu ubwayo ari umutwara (charges) itari ikwiye kubarirwa umusoro mu buryo buteganywa n'Itegeko n°75/2018, ahubwo hasoreshwa icyo yinjiza, dore ko hari n'inzu ya kabiri ishobora kubakwa mu rwego rwo gufasha abatishoboye, nk'iy'umwana yubakiye ababyeyi nyuma yo kurangiza

³ Reba Ministry of Infrastructure, National Housing Policy, 2015.

amashuli barimazeho utwabo bamwishyurira, nawe akabubakira inzu nziza nk'inyiturano ariko ntibadikweho kugira ngo itazazungurwa n'abandi.

- [27] **Uhagarariye Leta y'u Rwanda** avuga ko ibivugwa ko ingingo ya 16 n'ya 17 z'Itegeko N° 75/2018 ryo ku wa 07/09/2018, ryavuzwe haruguru, zibangamiye ihame ryo kurindwa ivangura riteganywa n'Itegeko Nshinga, ataribyho kuko uyu musoro ari umusoro ku mutungo kandi icyashyizwe mu byiciro ari imitungo (inyubako) atari abantu, kandi ko kuba inyubako zashyirwa mu byiciro kugira ngo zisoreshwe, atari ivangura rishingiye ku bukungu. Avuga kandi ko n'ubwo byafatwa nko gushyira abantu mu byiciro (kuko aribo bishyura uwo musoro) nanone bitafatwa nko kuvangura, cyane cyane iyo ibyo byiciro byashyizweho hagamijwe kugera ku ntego yumvikana, igaragarira buri wese, ishingiyeye ku mategeko kandi ibyashyingiweho bikaba bifite ireme mu nyungu rusange.
- [28] Avuga kandi ko ibivugwa ko inyubako zo guturamo zasoreshwe umusoro munini ugereranyijwe n'inyubako z'ubucuzi ndetse n'iz'inganda kandi abafite inyubako zo guturamo aribo bafite amikoro make nabyo bidakwiye guhabwa ishingiro kubera impamvu zikurikira: a) Nta bushakashatsi ubivuga yakoze bwerekana ko abafite inzu zo guturamo bafite amikoro make ugereranyije n'abafite inyubako z'ubucuzi. b) Kabone n'ubwo abafite inyubako zo guturamo baba aribo bafite amikoro make koko, nabyo ntibyaba impamvu yo kuvuga ko iri soresha rivangura kubera ko habaho uburyo bwinshi bw'isoresha (proportional, progressive and regressive) hakurikijwe politike y'imisoro, ubukungu n'iterambere igihugu cyifuza.
- [29] Uhagarariye Leta y'u Rwanda yibutsa ko inyubako imwe nyirayo yageneye guturamo nk'icumbi rye, hamwe n'inyubako ziyunganira mu kibanza cyagenewe guturwamo n'umuryango umwe zisonewe umusoro (art 12), mu gihe izindi nyubako z'ubucuzi n'inganda nta n'imwe isonewe, ariyo mpamvu izindi nyubako zo guturamo umuntu yaba afite zafatwa nka *prestige/luxury*, ikimenyetso kigaragaza ko ari umukungu, ku buryo atafatwa nk'ufite amikoro make.
- [30] **Me TWIRINGIYEMUNGU Joseph** avuga ko umusoro wose washyizweho uba wubahirije amategeko kuko uba washyizweho n'Itegeko riteganywa uzawakwa n'uburyo azawakwa, ku buryo kunenga umusoro ko udakurikije Itegeko Nshinga bigoye kuko ucyaho ku bw'Itegeko Nshinga. Avuga ko amategeko atari ngombwa ko buri gihe areba abantu bose, atanga urugero

rw'Itegeko ry'umurimo ko ritareba abantu bose ahubwo ko rireba abakora umurimo wa Leta gusa.

- [31] Avuga ko amategeko y'umusoro akena ibyiciro hagendewe kuri politiki ishaka kugerwaho, ko urebye nk'ingingo ya 21 y'Itegeko n° 16/2018 rishyiraho umusoro ku musaruro, ivuga ko umusaruro w'ubuhinzi utazasorerwa kugera kuri 20.000.000 Frw, ariko nka Avoka iyo abonye umusaruro wa 12.000.000 Frw awusorera mu gihe umuhinzi atawusorera, kandi ibyo bikaba bitafatwa nk'ivangura, bityo akaba abona ingingo ya 16 n'iya 17 itanyuranyije n'Itegeko Nshinga.

UKO URUKIKO RUBIBONA

- [32] Mu gusesengura ikibazo cyo kumenya niba ingingo ya 16 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018 inyuranye n'Itegeko Nshinga mu ngingo yaryo ya 15 n'iya 16, hagomba guzusunwa mbere na mbere uko izo ngingo zumvikana n'itandukaniro hagati yazo. Nk'uko byavuzwe mu rubanza N° RS/SPEC/0001/16/CS rwaciwe n'uru Rukiko kuwa 23/09/2016⁴, ingingo ya 15 n'iya 16 z'Itegeko Nshinga zifitanye isano ku buryo gusobanura icyo zishatse kuvuga uzitandukanyije, bigoye. Nk'uko byasobanuwe kandi muri urwo rubanza, ingingo ya 15 ivuga ko abantu bose bareshya imbere y'amategeko kandi bakarengerwa n'amategeko mu buryo bumwe. Ni ukuvuga ko hatagomba kubaho ivangura rituma abantu batarengerwa mu buryo bumwe cyangwa kutagira uburenganzira aho bakabugize. Naho ingingo ya 16 ikomerezaho ivuga uburyo gutandukanya abantu bifatwa nk'ivangura kandi ko bitemewe n'Itegeko Nshinga. Izi ngingo zombi zafatwa nk'izikubiyemo ihame rimwe ririmo uduce tubiri dufitanye isano.

- [33] Ingingo z'amasezerano mpuzamahanga u Rwanda washyizeho umukono, nazo zigaragaza ko ihame ryo kureshya imbere y'amategeko no kurindwa ivangura zigize ihame rimwe. Hari ingingo ya 7 y'Itangazo ry'Umuryango w'Abibumbye ku burenganzira bwa muntu, *Universal Declaration of Human Rights*, ryo mu mwaka wa 1948, igira iti: "All are equal before the law and are entitled without any discrimination to equal protection of the law. All are entitled to equal protection against discrimination in violation of this Declaration and against any incitement to such discrimination". Hari kandi n'ingingo ya 26 y'Amasezerano Mpuzamahanga ku burenganzira Mbenezamubano n'ubwa Politiki (*International Covenant on Civil and*

⁴ Urubanza N° RS/SPEC/0001/16/CS AKAGERA BUSINESS GROUP (ABG), para 15.

Political Rights, 1966) igira iti: “All persons are equal before the law and are entitled without any discrimination to equal protection of the law. In this respect, the law shall prohibit any discrimination and guarantee to all persons equal and effective protection against discrimination on any ground such as race, colour, language, religion, political or other opinion, national or social origin, property, birth or other status”.

- [34] Mu buryo bworoshye, ihame ry’uko abantu bashesya imbere y’amategeko rivuze ko abantu bafatwa kimwe imbere y’itegeko, nta busumbane cyangwa ivangura. Ndetse n’itegeko rigiyeho rigafata kimwe abo rireba. Uwitwa Erwin Chemerinsky abisobanura mu magambo akurikira: *“Things that are alike should be treated alike, and things that are unlike should be treated unlike in proportion to their unalikehood”*⁵. Ibintu bimeze kimwe bifatwa kimwe, naho ibintu bitandukanye bifatwa ku buryo butandukanye hakurikijwe itandukaniro ryabyo.
- [35] Nubwo abantu bagomba kureshya imbere y’amategeko, kubatandukanya cyangwa kubashyira mu byiciro ntabwo buri gihe biba ivangura. Gutandukanya abantu cyangwa ibyiciro by’abantu bishobora kuba ngombwa bitewe n’ikigambiriwe, hari impamvu zumvikana zishingiye ku ntego ifite ireme (legitimate or rational purpose). Muri icyi cyerekezo, Akanama k’Umuryango w’Abibumbye (Human Rights Committee) kavuze ko: *“The right to equality before the law and equal protection of the law without any discrimination, does not make all differences of treatment discriminatory. A differentiation based on reasonable and objective criteria does not amount to prohibited discrimination within the meaning of Article 26”*⁶. Mu kinyarwanda bisobanuye ko uburenganzira bwo kureshya imbere y’amategeko no kurengerwa n’amategeko mu buryo bungana nta vangura, ntibivuze ko gufata abantu mu buryo butandukanye buri gihe biba ari ivangura. Gutandukanya abantu bishingiye ku mpamvu zumvikana kandi zisobanutse ntabwo ari ivangura ribujijwe n’ingingo ya 26 y’Amasezerano Mpuzamahanga ku burenganzira Mbenezamubano n’ubwa Politiki.
- [36] Nubwo gufata abantu mu buryo butandukanye byemewe nk’uko bivugwa mu gika kibanziriza iki, kubatandukanya hashingiwe ku mpamvu ziteganywa

⁵ Erwin Chemerinsky, In Defense of Equality: A Reply to Professor Westin, 81 MICH. L. REV. 575, 578 n.17 (1983) .

⁶ Communication No 172/1984 S.W.M. Broeks v The Netherlands (views adopted on 9 April 1987) in UN Doc. GOAR, A/42/40 P.150, para 13.

n'ingingo ya 16⁷ y'Itegeko Nshinga byo ntibyemewe. Akanama k'Umuryango w'Abibumbye nako, ntikemera ko gutandukanya abantu byashingira ku mpamvu zivugwa mu ngingo ya 26 y'Amasezerano Mpuzamahanga ku burenganzira Mbenezamubano n'ubwa Politiki. Ibyo byavuzwe mu rubanza ***Muller and Engelhard v Namibia*** aho kagize kati: "*A differentiation based on reasonable and objective criteria does not amount to prohibited discrimination within the meaning of Article 26. A different treatment based on one of the specific grounds enumerated in Article 26, clause 2 of the Covenant, however, places a heavy burden on the State party to explain the reason for the differentiation*"⁸.

- [37] Ingingo ya 16 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018, ishyiraho igipimo cy'umusoro ku nyubako yagenewe guturwamo gitandukanye n'igipimo cy'umusoro ku nyubako z'ubucuruzi, ndetse kinatandukanye n'igipimo cy'umusoro ku nyubako zagenewe inganda, iz'ibigo by'ubucuruzi n'izagenewe ibindi bikorwa bitavugwa muri iyo ngingo. Urukiko rusanga hakurikijwe imiterere y'ingingo ya 16 ivugwa muri iki gika, hari itandukaniro ku gipimo cy'umusoro ku nyubako rishingiye ku cyo inyubako igenewe gukorerwamo (guturamo, ubucuruzi, inganda n'ibindi). Uburanira Leta yavuze ko iri tandukaniro rishingiye ku kuba Leta ishaka guteza imbere inyubako z'ubucuruzi kurusha uko bimeze ku nyubako zo guturamo.
- [38] Nk'uko byasobanuwe mu rubanza N° RS/SPEC/0001/16/CS⁹ rwaciwe n'uru Rukiko kuwa 23/09/2016, kureshya imbere y'amategeko no kutavangura ntibivuze ko gutandukanya abantu ubwabyo mu bihe byose ari ivangura. Gutandukanya abantu cyangwa gushyiraho ibyiciro by'abantu bishobora kuba ngombwa bitewe n'ikigambiriwe, hari impamvu zumvikana zishingiye ku ntego ifite ireme (legitimate or rational purpose). Muri uru rubanza, gutandukanya igipimo cy'umusoro bishingiye ku kuba Leta ishaka guteza imbere inyubako z'ubucuruzi kurusha inyubako zo guturamo nk'uko uyihagarariye yabivuze mu iburanisha.
- [39] Mu birebana n'imisoro, umushingamategeko afite ubwisanzure bwo gushyira abasoresha mu byiciro cyane cyane ko ari mu mwanya mwiza kurusha inkiko, wo kumenya ibyo abaturage na Leta bakeneye akabiheraho

⁷ Ku bwoko, ku muryango cyangwa ku gisekuru, ku nzu, ku ibara ry'umubiri, ku gitsina, ku karere, ku byiciro by'ubukungu, ku idini cyangwa ukwemera, ku bitekerezo, ku mutungo, ku itandukaniro ry'umuco, ku rurimi, ku bukungu, ku bumuga bw'umubiri cyangwa ubwo mu mutwe no ku rindi vangura iryo ari ryo ryose.

⁸ HRC, Muller and Engelhard v Namibia (Communication No. 919/00), para 6.7

⁹ Urubanza No RS/SPEC/0001/16/CS AKAGERA BUSINESS GROUP (ABG)

ashyiraho ibyiciro n'igipimo cy'isoresha, ibyo akaba abyemerewe, keretse bigaragaye ko byakozwe hashingiwe ku ivangura rigamije gukandamiza bamwe. Ibi bisa n'ibyavuzwe n'Urukiko rw'Ikirenga rwa Leta Zunze Ubumwe z'Amerika mu rubanza **Regan v. Taxation with Representation of Wash**, aho rwavuze ko: *“The broad discretion as to classification possessed by a legislature in the field of taxation has long been recognized. . . . [T]he passage of time has only served to underscore the wisdom of that recognition of the large area of discretion which is needed by a legislature in formulating sound tax policies. Traditionally classification has been a device for fitting tax programs to local needs and usages in order to achieve an equitable distribution of the tax burden. It has, because of this, been pointed out that in taxation, even more than in other fields, legislatures possess the greatest freedom in classification. Since the members of a legislature necessarily enjoy a familiarity with local conditions which this Court cannot have, the presumption of constitutionality can be overcome only by the most explicit demonstration that a classification is a hostile and oppressive discrimination against particular persons and classes. The burden is on the one attacking the legislative arrangement to negative every conceivable basis which might support it”*¹⁰. Ku birebana n'impamvu yo guteza imbere inyubako zagenewe ubucuruzi n'inganda, Urukiko rusanga yumvikana kandi ntaho inyuranye n'amategeko cyane ko uwatanze ikirego n'inshuti z'Urukiko zishyigikiye ibitekerezo bye, batagaragaza ko icyari kigamijwe ari ukuvangura abasoreshwa hagamijwe gukandamiza abafite inyubako zagenewe guturwamo.

- [40] Mu nyungu rusange, Leta ishobora gutandukanya abasoreshwa igamije kugira icyiciro iteza imbere, no guca intege ibidakenewe ariko bigakorwa hirindwa ivangura no gutandukanya abantu hatsikamirwa bamwe. Ibi byagarutsweho n'Urukiko rw'Ikirenga rwa Leta Zunze z'Amerika mu rubanza **BELL'S GAP RAILROAD COMPANY v. PENNSYLVANIA** mu magambo akurikira: *“It may impose different specific taxes upon different trades and professions, and may vary the rates of excise upon various products; it may tax real estate and personal property in a different manner; it may tax visible property only, and not tax securities for payment of money; it may allow deductions for indebtedness, or not allow them. All such regulations, and those of like character, so long as they proceed within reasonable limits and general usage, are within the discretion of the state legislature, or the people*

¹⁰ Supreme Court of the United States, *Regan v. Taxation with Representation of Wash.*, 461 U.S. 540. See also *Madden v. Kentucky*, 309 U.S. 83, 87-88 (1940)

of the State in framing their Constitution. But clear and hostile discriminations against particular persons and classes, especially such as are of an unusual character, unknown to the practice of our governments, might be obnoxious to the constitutional prohibition¹¹. Ibi bigaragaza ko gushyiraho itandukaniro cyangwa ibyiciro mu gushyiraho bisanzweho kandi ubwabyo bikaba bitanyuranyije n'Itegeko Nshinga, keretse bikozwe hashingiwe ku ivangura rivugwa mu ngingo ya 16 y'Itegeko Nshinga mu buryo bugaragara.

- [41] Ku birebana n'ibyo MURANGWA Edward n'inshuti z'Urukiko zishyigikiye ibitekerezo bye bavuze ko gushyiraho igipimo cy'umusoro kinini ku nyubako zo guturamo hari abo bizabangamira mu buryo butandukanye, Urukiko rusanga iki atari ikibazo cyakemurwa hagenzurwa ko amategeko atanyuranyije n'Itegeko Nshinga, ahubwo byareberwa mu rwego rwo gushyiraho gahunda (politiki) rusange bikaba biri mu bubasha bwa Leta. Ibitekerezo kuri iyo gahunda, ibigomba kunozwa kuriyo, ibitameze neza n'ibindi bijyanye nayo bigashyikirizwa urwego rwayishyizeho kuko arirwo rufite ububasha bwo kuyifataho umwanzuro. Inkiko zifite ububasha bwo guca imanza, n'izindi nzego za Leta zikagira ububasha bwazo zihabwa n'Itegeko Nshinga n'andi mategeko.
- [42] Mu rwego rwo kubahiriza ihame ry'uko inzego z'Ubutegetsi bwa Leta uko ari butatu (Ubutegetsi Nshingamategeko, Nyubahirizategeko n'Ubutegetsi bw'Ubucamanza) butandukanye kandi buri butegetsi bwigenga (*separation of powers*)¹², Urukiko ntirushobora gufata icyemezo cy'uko itegeko rinyuranyije n'Itegeko Nshinga rushingiye gusa ko hari imyumvire itandukanye, hari ibyo abantu banenga, cyangwa ibitanzoze mu itegeko cyangwa mu ngingo zaryo zisabirwa kivanwaho. Utanga ikirego, agomba kugaragaza ko itegeko cyangwa ingingo zaryo ziteganywa ibyiciro zinyuranye n'Itegeko Nshinga mu buryo buziguze cyangwa butaziguze. Ku birebana n'uru rubanza, Urukiko rusanga igipimo cy'umusoro ku nyubako cyarashyirahwe mu rwego rwo gushyira mu bikorwa gahunda rusange ya Leta (public policy). Ibi ni nabyo byavuzwe n'Urukiko rw'Ikirenga rwa Leta Zunze Ubumwe z'Amerika mu rubanza ***Tax Commissioners v. Jackson***: *“It is not the function of this Court in cases like the present to consider the propriety or justness of the tax, to seek for the motives or to criticize the public policy which prompted the adoption of the legislation. Our duty is to*

¹¹ Supreme Court of United States, ***BELL'S GAP RAILROAD COMPANY v. PENNSYLVANIA***, 134 U.S. 232 (1890)

¹² Ingingo ya 61 y'Itegeko Nshinga rya Repubulika y'u Rwanda ryo muri 2003 ryavugururwe muri 2015

*sustain the classification adopted by the legislature if there are substantial differences between the occupations separately classified*¹³.

- [43] Ku birebana no kuba ingingo ya 16 y'Itegeko n°75/2018 ryo ku wa 07/09/2018 yaba igaragaramo ivangura, Itegeko Nshinga mu ngingo yaryo ya 16 rigaragaza urutonde rw'impamvu zishobora gutuma habaho ivangura. Muri rusange, ivangura ni ugutandukanya abantu hagamijwe kuvutsa amahirwe bamwe no gutonesha abandi. Ku birebana n'uru rubanza, hari umusoro ku nzu zo guturamo, iz'ubucuruzi n'inganda. Muri ibi byiciro, nta na kimwe gishingiye kuri imwe mu mpamvu ivangura rishobora gushingiraho nkuko zivugwa mu Itegeko Nshinga.
- [44] Nubwo ingingo ya 16 igaragaza urutonde rw'icyo ivangura rishobora gushingiraho, yongeraho amagambo “no ku rindi vangura iryo ariryo ryose”. MURANGWA Edward ntagaragaza ko hari ikindi kintu cyaba cyarashingiweho hashyirwaho ibyo byiciro ku buryo byaba ivangura. Nk'uko byavuzwe, ivangura ni ugutandukanya abantu hagamijwe kuvutsa amahirwe bamwe no gutonesha abandi. No ku birebana n'uru rubanza, ntabwo ingingo ya 16 yashyizweho hagamijwe kuvutsa amahirwe bamwe no gutonesha abandi. Nk'uko byasobanuwe hejuru, habayeho gushyiraho igipimo cy'umusoro gitandukanye ku byiciro by'inyubako, hagamijwe guteza imbere iz'ubucuruzi n'inganda. Ibyo bikaba atari ivangura ku buryo hafatwa umwanzuro ko ingingo ya 16 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018 inyuranye n'Itegeko Nshinga mu ngingo yaryo ya 16.
- [45] Urukiko ruherereye ku bisobanuro byatanzwe mu bika bibanziriza iki, rusanga ingingo ya 16 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018 ishyiraho igipimo cy'umusoro ku byiciro by'inyubako, igaragaramo itandukaniro ku gipimo cy'umusoro rishingiye ku cyo inyubako igenewe. Nk'uko byasobanuwe hejuru, iryo tandukaniro rishingiye ku mpamvu yumvikana ijyanye no guteza imbere inyubako zagenewe ubucuruzi. Ingingo ya 16 kandi nta vangura iryo ariryo ryose riyigaragaramo. Bityo, Urukiko rusanga itanyuranye n'ingingo ya 15 n'ya 16 z'Itegeko Nshinga rya Repubulika y'u Rwanda.

¹³ U.S. Reports: Tax Commissioners v. Jackson, 283 U.S. 527 (1931)

- [46] Nubwo Urukiko rudafite inshingano n'ububasha bwo gusuzuma ibyashingiweho hashyirwaho igipimo cy'umusoro ku nyubako zagenewe guturwamo nk'uko byasobanuwe, byaba byiza Leta yongeye gusuzumana ubushishozi imbogamizi zitandukanye zishobora guturuka ku ishyirwa mu bikorwa ry'ingingo ya 16 nk'uko zagaragajwe na MURANGWA Edward n'inshuti z'Urukiko zishyigikiye ibitekerezo bye. Mu mbogamizi zasuzumwa harimo ibirebana no kuba igipimo cya 1% cy'agaciro k'inyubako kiri hejuru, ibirebana no kuba agaciro k'inzu gashingirwaho mu gusoresha kagizwe n'agaciro k'inzu ubwayo n'agaciro k'ubutaka yubatseho nyamara hari umusoro w'ubukode bw'ubutaka wihariye, ibirebana n'inzu zubatswe ku nguzanyo itaramara kwishyurwa, inzu zubakiwe ababyeyi, ibirebana n'inzu zubatswe ariko zidakoresheya cyangwa zidashobora gukoreshwa biturutse ku mpamvu zihariye bikaba byagorana kubona amafaranga yo kuzisorera, ikibazo kirebana no kuba umusoro ku nyubako wakwa hashingiwe ku gaciro kari ku isoko hatitawe ku busaze bwayo (depreciation).
- [47] MURANGWA Edward asaba ko ingingo ya 17 ivaho kuko ishyira mu bikorwa iya 16 kandi nayo avuga ko inyuranye n'Itegeko Nshinga. Urukiko rurasanga kuba ibikubiye muri iyo ngingo byagumaho cyangwa byavaho bitewe nuko ingingo ya 16 ishyirwa mu bikorwa inyuranye n'Itegeko Nshinga, ibyo byareberwa mu rwego rw'imyandikire y'amategeko, ntabwo ari ikibazo cyo kunyuranya n'Itegeko Nshinga.
- [48] Ibyo ingingo ya 17 iteganya birebana nuko ibipimo by'umusoro ku nyubako bizagenda bizamuka mu byiciro, nta na hamwe binyuranye n'Itegeko Nshinga, ahubwo ni uburyo umushingamategeko yashyizeho bworohereza abasoreshwa gutanga umusoro mushya, bagatangira batanga uri ku rugero rwo hasi, bikazamuka nyuma hakurikijwe uko byagenwe n'iyi ngingo. Urukiko rusanga umusoro ku nyubako washyirwaho hubahirijwe ihame ryo gufata abantu ku buryo bumwe riteganywa n'ingingo ya 15 y'Itegeko Nshinga, ntacyabuza ko utangwa mu buryo bwagenwe n'ingingo ya 17 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018 rigena inkomoko y'imari n'umutungo by'inzeho z'imitegekere y'Igihugu zegerejwe abaturage.

B. Kumenya niba ingingo ya 19 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018 rigena inkomoko y'imari n'umutungo by'inzego z'imategekere y'Igihugu zegerejwe abaturage, inyuranyije n'ingingo ya 15 y'Itegeko Nshinga rya Repubulika y'u Rwanda.

- [49] MURANGWA Edward n'abamwunganira bavuga ko ingingo ya 19 ivuga ku gipimo cy'umusoro utangwa ku butaka burenga ku bipimo fatizo by'ikibanza, iteganya ko: *"Igipimo cy'umusoro cyagenwe n'Inama Njyanama y'Akarere kuri buri metero kare y'ubutaka hashingiwe ku biteganywa mu ngingo ya 18 y'iri tegeko¹⁴ cyiyongeraho mirongo itanu ku ijana (50%) asorerwa ubutaka burenga ku bipimo fatizo by'ikibanza cyagenewe inyubako. Ibipimo fatizo by'ikibanza cyagenewe inyubako bigenwa n'iteka rya Minisitiri ufite imiturire mu nshingano ze. Igipimo cy'umusoro cy'inyongera kivugwa mu gika cya mbere cy'iyi ngingo ntikireba ikibanza gitunzwe n'uwakibonye mbere y'uko iri tegeko ritangira gukurikizwa".*
- [50] Bavuga ko ibiteganywa n'iyi ngingo binyuranyije n'ingingo ya 15 y'Itegeko Nshinga iteganya ko abantu bose bareshya imbere y'amategeko kandi ko itegeko ribarengera ku buryo bumwe, cyane cyane ko bizwi ko ubutaka bw'u Rwanda buhererekanywa mu buryo bwinshi butandukanye nko mu mpano, mu izungura, mu ndagano, mu kugura no kugurisha, ku buryo bigaragara ko hari ukutareshyeshya ababonye ubutaka mbere na nyuma y'uko hajyaho Itegeko N° 75/2018 riregerwa.
- [51] Bakomeza batanga ingero zigaragaza uburyo iyo ngingo inyuranyije n'Itegeko Nshinga, nk'urugero rw'umwana wahawe impano y'ubutaka akabwandikwaho mu mwaka wa 2018, iyi ngingo itarakurikizwa, na mugenzi we wabuhawe akabwandikwaho mu mwaka wa 2019, iyi ngingo imaze gutangira gukurikizwa. N'ubwo ubutaka babuhawe n'ababyeyi babo ndetse bungana mu buso, aba bana bombi ntibuzasora kimwe, ku buryo uwabuhawe mu mwaka wa 2019 azajya asora hiyongereyeho 50% ivugwa mu gika cya kabiri cy'ingingo ya 19, bikaba byumvikana ko iri tegeko

¹⁴ Ingingo ya 18 ivuga ku birebana n'igipimo cy'umusoro ku kibanza, muri aya magambo: "Igipimo cy'umusoro ku kibanza kiri hagati ya zero (0) n'amafaranga y'u Rwanda magana atatu (300 FRW) kuri metero kare. Inama Njyanama y'Akarere igena umusoro wishyurwa kuri metero kare y'ubutaka ishingiyeye ku bipimo fatizo n'ibindi bikurikizwa bigenwa n'iteka rya Minisitiri ufite imisoro mu nshingano ze".

ritabarengera mu buryo bumwe nk'uko bisabwa n'ingingo ya 15 y'Itegeko Nshinga.

- [52] Bavuga ko urundi rugero rurebana n'umutungo wacungwaga n'umuntu urera abana batari bageza ku myaka y'ubukure, umutungo wanditswe kuri uwo urera abo bana(guardian), ku buryo igihe nikigera buri mwana akandikwaho umutungo we (nyuma ya 2019), iri tegeko ryaratangiye gukurikizwa, buri mwana azaba agomba gutanga umusoro wa 50% ubarwa ku buso burenga ku bwagenwe ku kibanza, mu gihe bagenzi babo bari bafite imyaka y'ubukure mbere y'uko iri tegeko rikurikizwa, 50% y'umusoro w'inyongera utabareba, ku buryo bigaragara ko iri tegeko ritabareshyeshya kandi ritabarengera mu buryo bumwe nk'uko ingingo ya 15 y'Itegeko Nshinga yavuzwe haruguru ibiteganya.
- [53] Basoza bavuga ko ibyo ingingo ya 19 iteganya, bijyanye no kuvuga ko itegeko ritareba uwabonye ubutaka mbere yaryo kandi iyo risohotse rireba buri wese, umuntu yakeka ko kuvuka mbere biguha uburenganzira buruta ubw'abandi banyarwanda.
- [54] TURATSINZE Emmanuel, BAGABO Faustin na HABIMANA Pie, mu izina ry'**Ishuli ryigisha amategeko muri Kaminuza y'u Rwanda** (University of Rwanda/ School of Law) bavuga ko ingingo ya 19 yasabiwe kvanwaho inyuranyije n'Itegeko Nshinga mu ngingo yaryo ya 15 kuko gusoresha ku buryo butandukanye ibibanza hashingiwe gusa ko igihe usora yakiboneye atari impamvu ifatika yatuma habaho iryo tandukaniro.
- [55] Ku birebana n'ikibanza cyabonetse mbere cyangwa nyuma y'ikurikizwa ry'Itegeko, bavuga ko ihame ryo kudasubira inyuma kw'itegeko (rétroactivité de la loi) ishingirwaho n'Intumwa ya Leta nk'impamvu zo gutandukanya ba nyir'ibibanza, itareberwa igihe ikibanza cyaguriwe cyangwa cyatangiwe gukoreshwa ahubwo yareberwa igihe uburenganzira ku kibanza bwatangiye (igihe ubwo butaka bwatangiye gukoreshwa).
- [56] INGABIRE Marie Immaculée n'umwunganira mu izina rya **Transparency International Rwanda**, bavuga ko ibiteganywa n'ingingo ya 19, biteye ikibazo ku baturage, cyo kumenya uko bizajya bigenda ku waguze cyangwa uwazunguye ubutaka n'uwari usanzwe abutunze, niba azajya abanza kubugabanya; ndetse hakibazwa n'impamvu umushingamategeko avangura utunze ubutaka n'uzabutunga ejo, ufite bunini n'ufite buto.

- [57] Bavuga ko iyi ngingo igaragaza ivangura hagati y'abatunze ubutaka buto n'ubunini, kandi ko gutunga ubutaka bunini bitaba ikibazo, hatarebwe uko nyirabwo yabubonye, aho guca umusoro ubutunze. Ko rero uyu musoro bawufata nk'umusoro gihano unyuranye n'amahame y'amategeko kuko umuntu ahanwa iyo hari icyo ategetswe gukora atakoze cyangwa yakoze icyo abujijwe.
- [58] **Uhagarariye Leta y'u Rwanda** avuga ko ingingo ya 19 itabangamira ihame ryo kureshya imbere y'amategeko riteganywa n'ingingo ya 15 y'itegeko Nshinga ndetse n'ihame ryo kurindwa ivangura riteganywa n'ingingo ya 16 kuko ingingo ya 19 yaje gushimangira andi mahame y'amategeko, cyane cyane ihame ry'uburenganzira ku butabera bubonye ndetse n'uko itegeko ridashobora gusubira inyuma (La non-rétroactivité de la loi).
- [59] Asobanura ko kuba harabaye gutandukanya ibyiciro by'abantu barebwa n'ibipimo bitandukanye by'umusoro bitafatwa nko kwica ihame ry'uko abantu barebwa imbere y'amategeko, mu gihe hari impamvu ifatika kandi ifitiwe ibisobanuro (legitimate and rational purpose). Avuga kandi ko ihame ryo kureshya imbere y'amategeko rishamikiyeho andi mahame nko kuba abantu bagomba gufatwa kimwe iyo bari mu bihe bimwe (equal treatment in equal circumstances), kudafatwa byanze bikunze mu buryo bumwe (Preferential treatment), cyangwa se ibyiciro bitandukanye by'abantu bigira amategeko yihariye (Specificity and special rules).
- [60] **Me TWIRINGIYEMUNGU Joseph** avuga ko kuba ingingo ya 19 igena umusoro ku bipimo by'inyongera ari ibintu bisanzwe, atanga urugero rw'umusoro ku mushahara aho uhembwa 100.000 Frw no muni asora 20%, naho urengeje agasoreshwa 30%, ko rero urengeje ibipimo biteganywa n'itegeko aba agomba kwirengera ingaruka kuri uwo murengera. Ku birebana nuko ingingo ya 19 ivuga ko uwo musoro utareba abari basanganywe ibibanza mbere y'uko itegeko rijyaho, avuga ko ibyo bijyanye n'ihame ry'uburenganzira umuntu aba yarabonye mbere y'uko rijyaho budashobora guhungabanywa, ko itegeko rishya ridashobora kwambura umuntu ibintu yari atunze mbere y'uko rijyaho.

UKO URUKIKO RUBIBONA

- [61] Ingingo ya 19 ikubiyemo ibitekerezo bikurikira: (1) hazajyaho igipimo fatizo cy'ikibanza cyagenewe inyubako¹⁵; (2) abafite ubutaka butarenga icyo gipimo fatizo bazajya basora hagati 0- 300 Frw kuri metero kare imwe; (3) igice cy'ubutaka burenga ku gipimo fatizo kizajya gisoreshwa nk'ikibanza gifite ubuso butarenga igipimo fatizo hiyongereyeho (50%); (4) inyongera ya 50% ntireba ababonye ibibanza mbere y'uko itegeko n°75/2018 ryo ku wa 07/09/2018 risohoka mu igazeti ya Leta ku wa 29/10/2018.
- [62] Hakurikijwe ibivugwa na MURANGWA Edward watanze ikirego, igice cy'ingingo ya 19 giteje ikibazo ni ikirebana no kuba igice cy'ubutaka burenga ku gipimo fatizo kizajya gisoreshwa hiyongereyeho (50%), no kuba iyo nyongera ya 50% itareba ababonye ibibanza mbere y'uko itegeko n°75/2018 ryo ku wa 07/09/2018 risohoka mu igazeti ya Leta. Aha niho urega ahera avuga ko iyi ngingo idafata abantu kimwe kuko asanga iteganya umusoro utandukanye ku bibanza binganya ubuso, no kuba iteganya ko ababonye ibibanza biruta ibiteganywa n'igipimo fatizo mbere y'uko itegeko n°75/2018 rijyaho batazatanga umusoro w'inyongera ya 50%, naho abazabibona nyuma bakazasabwa gutanga uwo musoro w'inyongera.
- [63] Ikibazo kibazwa hano ni icyo kumenya niba iryo tandukaniro ryafatwa nk'aho rinyunye n'ihame ryo kureshya imbere y'amategeko riteganywa n'ingingo ya 15 y'itegeko Nshinga. Ni ukuvuga, niba gusoresha abafite ibibanza birengeje igipimo fatizo cyagenwe 50 % y'umusoro w'inyongera ku usororeshwa ibibanza bitarengeje igipimo no kuba ababonye ibibanza mbere y'itegeko badasora uwo musoro w'inyongera binyuranyije n'ingingo ya 15 y'itegeko Nshinga.
- [64] Nk'uko byagarutsweho mu bika byo hejuru, gutandukanya abantu byakozwe ku mpamvu yumvikana, isobanutse kandi ishingiye ku mategeko ntibifatwa nko kudafata abantu kimwe imbere y'amategeko. Haba mu ngingo ya 19, no mu itegeko n° 75/2018 ryo ku wa 07/09/2018 muri rusange nta mpamvu n'imwe igaragara yaba yarashingiweho hashyirwaho umusoro w'inyongera ku bibanza birengeje igipimo fatizo. Ibyo uhagarariye Leta mu rubanza yavuze ko iryo tandukaniro ryashyizweho hagamijwe gukangurira abantu kubaka ku butaka butarengeje igipimo fatizo kizaba cyashyizweho no kubahiriza ihame ry'uko itegeko ridasubira inyuma, nta gaciro byahabwa

¹⁵ Kizashyirwaho n'iteka rya Minisitiri

URUBANZA N°RS/INCONST/SPEC 00001/2019/SC URUPAPURO RWA 22

kuko kudasubira inyuma kw'itegeko bivuze kutishyuzwa imisoro uhereye mbere yuko itegeko risohoka. Kuba abantu basoreshwa imisoro mishya ku mitungo bari basanganywe mbere y'uko itegeko risohoka ntabwo binyuranyije n'ihame rusange ry'uko itegeko ridasubira inyuma.

- [65] Ingingo ya 10 y'Itegeko N° 43/2013 ryo kuwa 16/06/2013 rigenga ubutaka mu Rwanda iteganya ko: “ *ubutaka bw'umuntu ku giti cye bugizwe n'ubutaka atunze ku buryo bw'umuco cyangwa ubw'amategeko yanditse. Ubwo butaka abutunze yarabuhawe n'ubuyobozi bubifitiye ububasha, ubwo yaguze, yahaweho impano, umurage, izungura, umunani, ingurane cyangwa isaranganya.* [...]”. Iyi ngingo igaragaza inzira umuntu anyuramo kugirango abone ubutaka. No ku birebana no kubona ubutaka bwagenewe inyubako, inzira zivugwa mu ngingo ya 10 nizo zifashishwa. Igihe habaye ihererekanya ry'ikibanza kirengeje ibipimo fatizo rishingiye kuri imwe mu mpamvu zivugwa muri iyi ngingo kandi rigakorwa nyuma yuko itegeko n° 75/2018 ryo ku wa 07/09/2018 risohoka, nibwo habaho umusoro w'inyongera ya 50%.
- [66] Ingingo ya 19 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018 iteganya ko ibipimo fatizo by'ikibanza cyagenewe inyubako bigenwa n'iteka rya Minisitiri ufite imiturire mu nshingano ze. Iri teka rivugwa mu ngingo ya 19 rishobora kugena ibipimo fatizo by'ikibanza cyagenewe inyubako biri hasi y'ibyari byaragenwe mbere y'uko rijyaho. Ibi bivuze ko ubusumbane ku bipimo fatizo by'ikibanza cyo kubakamo, bwaba butewe n'uburyo amategeko yagiye ahinduka kuri iyo ngingo. Ihererekanya ryose ryakorwa ku kibanza gifite ibipimo biruta ibiteganywa n'iryo teka, kandi bikurikije amategeko yakoreshwaga igihe nyiracyo yakibonaga, ryatuma ubonye ikibanza yishyura inyongera ya 50% biturutse ku mpamvu atagizemo uruhare, ahubwo byaba bitewe n'ukuntu amategeko yagiye asimburana.
- [67] Naho ku bazabona ibibanza hakurikijwe ibipimo bizashyirwaho n'iteka rya Minisitiri rivugwa mu ngingo ya 19 y'Itegeko n°75/2018 ryo ku wa 07/09/2018, byaba binyuranye ku buryo bugaragarira buri wese n'ihame ry'uko abantu bareshya imbere y'amategeko, igihe hari ibibanza binganya ibipimo, biherereye mu gace kamwe, byegeranye, bigasoreshwa ku buryo butandukanye, bimwe bisabwa kwishyurirwa inyongera ya 50% ku buso burenga ku bipimo fatizo biturutse gusa ku kuba nyir'ikibanza yarakibonye nyuma cyangwa mbere y'uko itegeko n° 75/2018 ryo ku wa 07/09/2018 risohoka mu igazeti ya Leta.

[68] Mu rubanza **Nordlinger v. Hahn** rujya kumera nk'uru rwaciwe n'Urukiko rw'Ikirenga rwa Leta Zunze Ubumwe z'Amerika, uwareze yasabaga kuvanaho itegeko rigena ko ababonye inzu nyuma y'iryo tegeko bazajya bazisorera umusoro wo hejuru ugereraniye n'abari bazisanganywe, umubare munini w'Abacamanza baciye urwo rubanza bemeje ko ibyo bitafatwa nk'aho itegeko ritareshyeshya abantu. Umucamanza **John Paul Stevens**, we yitandukaniye na bagenzi be avuga ko gusoresha abantu ku buryo butandukanye ushingiyeye gusa ku gihe baboneye amazu asoreshwa bidakwiye. Yagize ati: “ [...] *it is irrational to treat similarly situated persons differently on the basis of the date they joined the class of property owners. [...] Similarly, situated neighbors have an equal right to share in the benefits of local government. It would obviously be unconstitutional to provide one with more or better fire or police protection than the other; it is just as plainly unconstitutional to require one to pay five times as much in property taxes as the other for the same government services. In my opinion, the severe inequalities created by Proposition 13 are arbitrary and unreasonable and do not rationally further a legitimate state interest*¹⁶ [...]”. Uru Rukiko, rwemeranya n'ibyavuzwe n'Umucamanza **Stevens**, mu gusoresha ibibanza byagenewe inyubako, igipimo cy'umusoro kigomba kuba kimwe ku bibanza bingana, biherereye ahanu hamwe hatitawe ku gihe ababifite babiboneye. Ibi nibyo byaba byubahirije ihame ry'uko abantu bashesha imbere y'amategeko.

[69] Urukiko rusanga kuba itegeko n° 75/2018 ryo ku wa 07/09/2018 ryarashyizeho umusoro ku bibanza byagenewe inyubako, nta kibazo kibirimo kuko nk'uko biteganywa mu ngingo ya 3 n'iya 18 z'iryo Tegeko, umusoro ku bibanza byagenewe inyubako ari hamwe mu haturuka imari n'umutungo bikoresha n'inzego z'ibanze zegerejwe abaturage. Urukiko rusanga igipimo cy'umusoro kigomba kuba kimwe, uwarengeje igipimo fatizo ku kibanza agasora menshi kuko n'ubuso busoreshwa ari bunini. Ibi kandi bijyanye n'ihame rikoresha mu gusoresha rivuga ko ingano y'umusoro ijyana n'ubwinshi cyangwa ubunini bw'igisoreshwa. (*Vertical equity, is the principle that those with higher income, or higher ability to pay, should pay a greater amount of tax*¹⁷).

¹⁶ Supreme Court of the United States, *Nordlinger v. Hahn*, June 18, 1992, 112 S. Ct. (1992).

¹⁷ Levell, P., Roantree, B., & Shaw, J.). *Mobility and the Lifetime Distributional Impact of Tax and Transfer Reforms*, 2016, p32.

[70] Urukiko ruhereye ku bisobanuro byatanzwe mu bika bibanziriza iki, rusanga ishyirwaho ry'umusoro w'inyongera uteganywa n'ingingo ya 19 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018 rigena inkomoko y'imari n'umutungo by'inzege z'imitegekere y'Igihugu zegerejwe abaturage, ridafata abantu ku buryo bumwe nta mpamvu zisobanutse, ibyo bikaba binyuranye n'ihame ry'uko abantu bose bareshya imbere y'amategeko riteganywa n'ingingo ya 15 y'Itegeko Nshinga, bityo iyo ngingo ikaba nta gaciro ifite hashingiwe ku ngingo ya 3 y'Itegeko Nshinga ivuka ko itegeko ryose rinyuranyije n'Itegeko Nshinga nta gaciro rigira.

C. Kumenya niba ingingo ya 20 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018 rigena inkomoko y'imari n'umutungo by'inzege z'imitegekere y'Igihugu zegerejwe abaturage, inyuranyije n'ingingo ya 34 n'ya 35 z'Itegeko Nshinga rya Repubulika y'u Rwanda

[71] MURANGWA Edward n'abamwunganira bavuga ko ingingo ya 20 ivuga ku birebana n'igipimo cy'umusoro utangwa ku kibanza kidakoreshwa, iteganya ko: *"Ikibanza cyose kidakoreshwa gicibwa umusoro w'inyongera w'ijana ku ijana (100%) urenga ku gipimo cy'umusoro kivugwa mu ngingo ya 18 y'iri tegeko"*; inyuranye n'ibiteganywa n'ingingo ya 34 n'ya 35 z'Itegeko Nshinga, ziteganya ko buri muntu afite uburenganzira ku mutungo utimukanwa n'uburenganzira ku butaka, kandi ko ubwo burenganzira ari ntavogerwa, ikaba ikwiye kuvaho.

[72] Basobanura ko abanyarwanda ari wo mutungo wa mbere w'Igihugu, naho uwa kabiri ukaba ubutaka batuyeho, bakoreraho, kandi bukaba bubatunze, ko rero kuba iyo ngingo iteganya umusoro w'inyongera wa 100% ku butaka bwitwa ko budakoreshwa hatitawe ku kureba niba nyirabwo abifitiye ubushobozi, bigaragara ko uwo musoro ari umurenge kandi ko uzananira benshi. Bavuga ko kuba MURANGWA Edward yaratanze ikirego bitavuze ko ashyigikiye ko uwo musoro utajyaho kuko yemera ko umusoro ariyo nkomoko y'iterambere ry'Igihugu, nk'uko bigaragara mu ngingo ya 18 y'Itegeko ryavuzwe haruguru rigena inkomoko y'umutungo w'inzege z'ibanze, kandi ko kuba umusoro muri iri tegeko warazamuwe kuri 0- 300 Frw kuri metero kare mu gihe mu Itegeko ryahozeho wari kuva kuri 0-80 Frw kuri metero kare, nabyo nta kibazo abifiteho, ahubwo ko ikibazo agifite ku nyongera ya 100% ku butaka bwitwa ko budakoreshwa hatitawe ku mpamvu yatumye nyirabwo atabukoresha, niba yari abifitiye ubushobozi, kuko hari uba afite ikibanza ariko yarabuze uko acyubaka.

- [73] Bakomeza bavuga ko kuba umusoro wari wazamuweho 300%, bitari ngombwa ko wongerera kuzamukaho 100%, hatitawe ku mpamvu umuntu adakoresha ikibanza. Ku birebana n'ibisobanuro by'uburanira Leta atanga ko uwo musoro wagiyeho mu rwego rwo kurwanya abigwizaho imitungo, MURANGWA Edward n'abamwunganira bavuga ko atari bwo buryo bubereye abanyarwanda bwagombaga gukoreshwa, cyane cyane ko hari amabwiriza avuga ko utazakoresha ubutaka icyo bwagenewe azabwamburwa, ibyo ubwabyo bikaba bikumira ukwigwizaho imitungo, cyane cyane ko amikoro y'abanyarwanda azwi.
- [74] Bakomeza bavuga ko abantu bari muri izo ngero zitanzwe hejuru, bazageraho bakabura ubwishyu bw'uwo musoro, noneho hagakurikizwa ingingo ya 44 y'Itegeko rigenga ubutaka mu Rwanda irebana no guhagarika amasezerano y'ubukode burambye, iteganya ko : *"mu gihe ukodesha ubutaka ku buryo burambye atubahirije inshingano ze zikubiye mu masezerano y'ubukode burambye, zitandukanye n'ibivugwa mu ngingo ya 38 y'iri tegeko¹⁸, umukode ashobora, nta yindi mihango akurikije, guhagarika amasezerano y'ubukode abanje gutanga integuza yanditse y'iminsi cumi n'itanu (15) y'akazi"*; bityo abo baturage bose bakazisanga ubutaka bwabo babwambuwe bitewe n'igihe bazaba bamaze batishyura umusoro.
- [75] Basobanura ko ibyo bavuga bishimangirwa n'ibiteganywa n'Itegeko Nshinga, aho riteganya ko uburenganzira ku mutungo ari ntavogerwa kandi burengerwa n'Itegeko Nshinga mu ngingo yaryo ya 34 n'ya 35. Iya 34 iteganya ko : *"buri muntu afite uburenganzira ku mutungo bwite, waba uwe ku giti cy'e cyangwa uwo asangiye n'abandi. Umutungo bwite, uw'umuntu ku giti cy'e cyangwa uwo asangiye n'abandi ntuvogerwa. Uburenganzira ku mutungo ntibuhungabanywa keretse ku mpamvu z'inyungu rusange kandi hakurikijwe ibiteganywa n'amategeko"*. Naho ingingo ya 35 igateganya ko: *"Umutungo bwite w'ubutaka n'ubundi burenganzira ku butaka bitangwa na*

¹⁸ Ingingo ya 38 irebana n'inshingano yo gutanga inzira ku butaka bw'undi bukomoka ku miterere y'ahantu, iteganya ko: "Nyir'ubutaka ntagomba kubangamira uburenganzira bw'abandi. Kubera iyo mpamvu ntashobora: 1° kwima abaturanyi be inzira y'amaguru igera mu kwabo mu gihe nta handi bashobora kunyura. Icyakora, ku zindi nzira, bikorwa ku bwumvikane hagati y'impande zombi; 2° kubuza ko amazi y'amasoko atemba ku bwa kamere anyura mu butaka bwe; 3° kubuza abandi kuvoma ku iriba riri ku butaka bwe, keretse ashoboye kwerekana ko iryo riba ari we ubwe waryifukuriye.

Leta. Itegeko rigena uburyo bwo kubutanga, kubuhererekanya no kubukoresha".

- [76] Bavuga kandi ko amahame ashingirwaho mu gusoresha (fundamental principles of taxation) harimo ubushobozi bw'usoreshwa, ukubasha gusora (ability to pay), n'umusoro usobanutse (tax certainty), ibyo akaba ari ingenzi mu rwego rwo kugira ngo abasora babashe gusora babishoboye kandi babikunze. Ko rero hashingiwe ko uburenganzira ku mutungo utimukanwa n'uburenganzira ku butaka ari ntavogerwa (fundamental rights), hagashingirwa no kuri ayo mahame agenderwaho mu gushyiraho umusoro, basanga gushyiraho ingingo ya 20 y'Itegeko ryavuzwe haruguru, yongera umusoro wa 100% ku butaka bwitwa ko budakoreshwa, hatitawe ku mpanvu zitera kutabukoresha, ibangamiye kandi inyuranije n'uburenganzira bugenwa n'ingingo ya 34 n'ya 35 z'Itegeko Nshinga, ndetse n'uburenganzira uko buvugwa mu masezerano mpuzamahanga u Rwanda rwashyizeho umukono (*universal declaration of human rights, art.17 1. Everyone has the right to own property alone as well as in association with others. No one shall be arbitrarily deprived of his property*). Bityo, akaba asaba Urukiko rw'Ikirenga ko mu bushishozi bwarwo n'ububasha ruhabwa n'Itegeko, rwakuraho iyo ngingo ya 20 bitewe n'uko ibangamiye ibiteganywa n'Itegeko Nshinga.
- [77] Basoza basaba Urukiko rw'Ikirenga ko mu gusuzuma ikirego MURANGWA Edward yatanze, mu bushishozi bwarwo, rwazahuza ingingo zaregewe, n'imibereho bwite y'umuryango nyarwanda, uruhare rw'umutungo utimukanwa mu muryango nyarwanda, uko umuryango nyarwanda wafataga umutungo w'ubutaka amategeko yanditse atarajyaho, n'ibishushanyo mbonera bitarakorwa, ndetse n'ingaruka zo kwakwa ubutaka cyangwa umutungo utimukanwa byagira ku mbaga y'abanyarwanda yananiirwa gutanga 100% by'umusoro wiyongera ku musoro usanzwe utangwa.
- [78] TURATSINZE Emmanuel, BAGABO Faustin na HABIMANA Pie, mu izina ry'**Ishuli ryigisha amategeko muri Kaminuza y'u Rwanda** (University of Rwanda/ School of Law) bavuga ko Itegeko Nshinga mu mahame yaryo rigusha cyane ku mibereho myiza y'abaturage, cyane cyane ingingo ya 10 ivuga ku kubaka Leta iharanira imibereho myiza y'abaturage kandi bakagira amahirwe angana, Leta ikaba ifite inshingano zo kugira ngo abaturage babeho neza nk'uko biteganyijwe mu mategeko no mu masezerano mpuzamahanga. Bavuga kandi ko raporo ya Politiki y'imiturire yagaragaje ko 83% batanzwe no gukodesha, hakibazwa igihe umusoro uzaba uzamutse

ingaruka bizagira ku banyarwanda kuko buri wese ufite inzu ikodeshwa azongera ibiciro, hatirengagijwe ko iyo umusoro uremereye umuturage biremerera na Leta kuko hatangira kubaho guhisha umutungo, kandi bikaba bizwi ko iyo umusoreshwa yorohewe n’umusoro bimworohera kuwutanga.

- [79] Bavuga ko ingingo ya 19 n’iya 20 zimeze nk’aho zirimo guhana kuko imwe yongeraho 50%, indi ikongeraho 100%, ibi bikaba binyuranye n’amahame rusange agenga amategeko kuko umuntu ahanwa kuko atakoze ibyo amategeko amutegeka cyangwa yakoze ibyo amategeko amubuza, hakibazwa icyo umuturage yaba yakoze cyangwa atakoze mu biteganywa n’itegeko kugira ngo ahanwe. Ko kandi ibyo binyuranyije n’amahame agenga imibereho myiza y’abaturage, kandi ko umuturage ariwe uzikorera umutwaro w’umusoro, kuko uwasoreye ikibanza najya kugurisha azawongeraho n’ukodesha azongeraho uwo musoro, bitume ubuzima buhenda.
- [80] Bavuga ko imisoro iri mu bifasha Leta kugira ngo yuzuze inshingano yo kwita ku mibereho myiza y’abaturage, ariko ko idashobora kugeza abantu kuri “social justice“ abaturage badafite uburenganzira ku mutungo, badahabwa amahirwe angana, batareshya imbere y’amategeko.
- [81] **Dieudonne NZAFASHWANAYO**, Inshuti y’Urukiko, avuga ko ibiteganywa n’ingingo ya 20 y’Itegeko n° 75/2018, ryavuzwe haruguru, binyuranye n’ibiteganywa n’ingingo ya 15 n’iya 16 z’Itegeko Nshinga, ko iyo ngingo ivangura umuntu ufite ikibanza gikoreshwa n’ufite ikibanza kidakoreshwa usabwa kwishyura umusoro w’inyongera ungana na 100%. Avuga kandi ko iyo ngingo ya 20 izitira uburenganzira buteganyijwe mu ngingo ya 34 n’iya 35 z’Itegeko Nshinga kuko umuntu ashobora kwamburwa ubutaka mu gihe ananiwe kwishyura umusoro, ko rero ishyingirwaho ryayo rititaye ku ngaruka izagira ku batunze ubutaka badakoresha.
- [82] Asobanura ko Leta ibinyujije mu gushyiraho amategeko, yemerewe kuzitira cyangwa gukumira uburenganzira buteganyijwe mu ngingo ya 15, 16, 34 n’iya 35 z’Itegeko Nshinga binyuze mu kwaka abaturage umusoro kugirango ibashe gukora, ariko ko asanga ingingo ya 20 ataricyo igamijwe kuko iyo iza kuba aricyo igamijwe, yari guteganywa uwo musoro bijyananye n’ubushobozi bw’abasora. Akomeza avuga ko bitari ngombwa gushyiraho iyo ngingo mu rwego rwo gukemura ikibazo cy’abatunga ibibanza byinshi bagamijwe kuzabigurisha ku giciro kinini (*speculation*), kuko icyo kibazo gikemurwa

n'ingingo ya 58 y'Itegeko ry'Ubutaka iteganya ko umuntu yamburwa ubutaka iyo atabukoresha nta mpamvu yumvikana.

- [83] Akomeza avuga ko ikibazo cyo kugena umusoro kiri mu byakemuwe n'Urukiko rw'Afrika rushinzwe kurengera uburenganzira bwa muntu, kandi ibyo rwemeje bigahura n'ibitekerezo by'Umuhanga Adam Smith mu gitabo yise *An Inquiry into the Nature and Causes of the Wealth of Nations*¹⁹, bemeje ko umusoro ujyaho kugira ngo ubutegetsu bubashe gukora ibyo abaturage bakeneye kandi umusoro ukagenwa hagendewe ku bushobozi bw'abaturage; ariyo mpamvu asanga umusoro uteganywa mu ngingo ya 20 hatarakurikijwe ibyo bitekerezo.
- [84] Avuga kandi ko ufite ubutaka bushobora kwitwa ko budakoreshwa kubera amabwiriza ya "master plan" ariko bidaturutse kuri nyirabwo, kandi ko ingingo ya 20 itagombaga guteganya ibyo kuvuga ko ufite ubutaka budakoreshwa azabwamburwa, mu gihe ingingo ya 58, agace ka 3 na 4 igaragaza ubutaka umuntu atamburwa kubera kutabukoresha ndetse n'aho bugomba kuba buherereye. Avuga kandi ko umushingamategeko ashobora gukoresha umusoro mu kurwanya imyitwarire ariko ko umusoro udashobora kugira *caractere confiscatoire* cyangwa ngo ube umutwara ku musoreshwa.
- [85] Avuga ko Leta ishobora gushyiraho umusoro ifite icyo igamije gikurikije amategeko, kandi igakoresha uburyo bugereranije kugirango intego igamijwe igerweho. Ko Urukiko ruramutse rwitaye kuri ayo mahame rwazasanga ingingo ya 20 isabirwa kuvanwaho, yatuma hari abatakaza uburenganzira ku mutungo bitewe no kunanirwa kwishyura umusoro.
- [86] INGABIRE Marie Immaculée mu izina rya **Transparency International Rwanda nk'inshuti y'urukiko**, avuga ko muri rusange umusoro awemera kuko ugarukira abaturage, ariko ko utagomba kubangamira imibereho myiza yabo. Avuga ko ingingo ya 20 y'Itegeko n° 75/2018, ryavuzwe haruguru, ibangamiye amahame y'uburenganzira ku mutungo bwite w'ubutaka, kuko umusoro uteganywa n'iyi ngingo uteye ikibazo ku muturage ufite amikoro make, aho umubera umusoro gihano ku kibanza cyangwa ubutaka adakoresha bitewe no kubura amikoro, kandi ko natabasha kwishyura uwo musoro ingaruka zizaba ko ibyo atunze birimo n'ubwo butaka bizatezwa cyamunara hishyurwa umusoro bityo akaba yambuwe uburenganzira ku mutungo buteganywa n'ingingo ya 34 y'Itegeko Nshinga.

¹⁹ Adam Smith, *An Inquiry into the Nature and Causes of the Wealth of Nations*, Lausanne, 2007, p. 639

- [87] Asobanura ko umusoro uteganyijwe mu ngingo ya 20 umushingamategeko yawugize nk'igihano gihanitse cya 100% atitaye ku mpamvu ubutaka butubatswe, ku buryo ibyo iyo ngingo iteganya bibangamiye imibereho myiza y'abaturage, cyane cyane urubyiruko kuko iyo umuntu abonye amafaranga agura ikibanza agategereza ko abona andi akubaka, uyu musoro rero ukaba uzatuma atubaka kuko n'ayo yabitse azayishyura umusoro. Bavuga kandi ko uwo musoro uzakenesha abaturage kuko umuntu naramuka atawutanze, ubutaka bwe bukagurishwa, azasubira mu badatunze, bigatuma abaturage batakaza imitungo yabo, ku buryo abenshi bazisanga mu cyiciro cya mbere cy'ubudehe.
- [88] Akomeza avuga ko abantu badafite inzu yo guturamo kenshi biterwa n'uko baba badafite amikoro, ko rero Umushingamategeko ashiraho iyi ngingo atigeze abatekerezaho, cyangwa ngo atekereze ku muntu waguze ikibanza, aho *master plan* igiriyeho ikahashyira inzu zigeretse (etages), umuturage akabura ubushobozi bwo kubaka iyo isabwa, bivuze ko icyo kibanza kizaguma aho agisorera 100%, kandi ko byazageraho bigatanga icyuho cya ruswa mu nzego z'ibanze. Avuga kandi ko umushingamategeko atitaye ku mpamvu zituma umuntu atubaka kandi ari nyinshi cyane, zigiye ziterwa n'ibibazo binyuranye. Asoza asaba ko ingingo 20 yaregewe yavanwaho.
- [89] **Inshuti y'Urukiko, NTIBAZIYAREMYE Innocent** avuga ko umusoro wa 100% ucibwa ikibanza cyose kidakoreshwa ataribyho kuko hari impamvu nyinshi zishobora gutuma kitarubatswe, cyane cyane kubura amikoro. Akomeza avuga ko hari igihe umuntu ufite ubutaka bumutunze bugashyirwa mu miturire ahita abusorera kandi butakivamo ibimutungana ndetse agahita agira n'umutwaro wo kubusorera ku buryo ashobora no kugera ubwo aburaga abana bakabwanga kuko buriho imisoro batashobora kwishyura.
- [90] **Uhagarariye Leta y'u Rwanda** avuga ko ingingo ya 20 itabangamiye uburenganzira ku mutungo utimukanwa n'uburenganzira ku butaka buteganywa n'ingingo ya 34 n'ya 35 z'itegeko Nshinga, kuko iyo ngingo ya 20 yaje gutandukanya abantu bakoresha ubutaka icyo bwagenewe n'abatabukoresha, bugakomeza kubaho butanahawe ufite ubushake n'ubushobozi bwo kubukoresha, mu gihe igihugu gikeneye gutera imbere kibyaza umusaruro ubutaka buto gifite. Avuga kandi ko iyo ikibanza gikoresha (cyubatswe), cyacibwa umusoro muke bitewe nuko kigenda gita agaciro (recognition of depreciation), bitandukanye n'ikibanza kitubatswe kuko

bizwi ko kidata agaciro (depreciated), ahubwo gishobora kongererwa agaciro, ariyo mpamvu ibi byiciro byombi bidashobora gucibwa umusoro ungana.

- [91] Asobanura ko ingingo ya 20 itabangamiye uburenganzira ku mutungo utimukanwa n’uburenganzira ku butaka, buteganywa n’Itegeko Nshinga, kuko kuba abantu bacibwa umusoro bitavuze ko bambuwe uburenganzira ku mutungo bwite, ko umutungo wabo wavogerewe cyangwa se ko wahungabanyijwe. Avuga ko n’ubwo byafatwa gutyo, iryo hame ubwaryo rivuga ko « umutungo bwite ushobora guhungabanywa n’inyungu rusange mu buryo bukurikije amategeko», kandi bizwi ko umusoro ubereyeho inyungu rusange kuko ariwo uteza imbere igihugu, bityo, kuba umutungo w’umuntu wasoreshwa umusoro uteganyijwe n’amategeko kugira ngo igihugu kigere ku iterambere, kibone ibikorwa remezo n’ibindi, abanyagihugu bose bafitemo inyungu, bidakwiye gufatwa nko kubangamira uburenganzira ku mutungo bwite cyangwa umutungo bwite w’ubutaka. Yanzura avuga ko hashingiwe kuri ibyo bisobanuro atanze, asanga ingingo ya 20 yaregewe itanyuranyije n’Itegeko Nshinga.

UKO URUKIKO RUBIBONA

- [92] Ikibazo gisuzumwa muri iki gice kijyanye no kumenya niba umusoro w’inyongera w’ijana ku ijana (100%) uteganyijwe ku kibanza kidakoreshwa waba ubangamiye cyangwa unyuranye n’ihame ry’uko umuntu afite uburenganzira ku mutungo muri rusange akanagira uburenganzira ku mutungo w’ubutaka by’umwihariko.
- [93] Ingingo ya 34 y’Itegeko Nshinga ivuga iti: *“buri muntu afite uburenganzira ku mutungo bwite, waba uwe ku giti cye cyangwa uwo asangiye n’abandi. Umutungo bwite, uw’umuntu ku giti cye cyangwa uwo asangiye n’abandi ntuvogerwa. Uburenganzira ku mutungo ntibuhungabanywa keretse ku mpamvu z’inyungu rusange kandi hakurikijwe ibiteganywa n’amategeko”*. Naho iya 35 ikavuga ko: *“umutungo bwite w’ubutaka n’ubundi burenganzira ku butaka bitangwa na Leta. Itegeko rigena uburyo bwo kubutanga, kubuhererekanya no kubukoresha”*. Izi ngingo zombi zishyiraho amahame abiri yuzuzanya. Irya mbere rirebana n’uburenganzira ku mutungo bwite, irya kabiri rikavuga ku burenganzira ku mutungo w’ubutaka.

- [94] Aya mahame agarukwaho n'amasezerano mpuzamahanga atandukanye, hari *Universal Declaration of Human Rights*, art. 17 (Everyone has the right to own property, alone as well as in association with others and no one shall be arbitrarily deprived of his or her property²⁰), European Convention on Human Rights, Protocol No. 1, art. 1²¹; American Convention on Human Rights, art. 21, African Charter on Human and Peoples' Rights, art. 14²².
- [95] Ingingo ya 20 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018 rigena inkomoko y'imari n'umutungo by'inzege z'imategekere y'Igihugu zegerejwe abaturage ivuga ako: *"ikibanza cyose kidakoresha gicibwa umusoro w'inyongera w'ijana ku ijana (100%) urenga ku gipimo cy'umusoro kivugwa mu ngingo ya 18 y'iri tegeko"*. Iyo ngingo iteganya igipimo cy'umusoro ku kibanza kiri hagati ya zero (0) n'amafaranga y'u Rwanda magana atatu (300 FRW) kuri metero kare.
- [96] Ingingo ya 39 igika cya mbere y'Itegeko N° 43/2013 ryo kuwa 16/06/2013 rigenga ubutaka mu Rwanda iteganya ko: *"Umuntu wese utunze ubutaka, agomba kubukoresha neza kandi mu buryo bwongera agaciro kabwo no kububya umusaruro akurikije kamere yabwo n'icyo bwagenewe. [...]"*. Iyi ngingo ya 39 igaragaza ko utunze ubutaka afite inshingano zo kubukoresha neza no kububya umusaruro. Mu gihe utunze ikibanza ariko atagikoresha aba anyuranyije n'ibiteganywa n'iyi ngingo ya 39 kuko ubutaka buba bugomba gukoresha keretse hari impamvu yumvikana, isobanutse kandi ishingiye ku mategeko.
- [97] Urukiko rusanga umusoro w'inyongera w'ijana ku ijana (100%) urenga ku gipimo fatizo cy'umusoro, uturuka ku kuba abafite ubutaka baba batubahirije iyo nshingano. Gukoresha ubutaka no kububya umusaruro bishingiye ku mpamvu z'inyungu rusange igamije iterambere nyaryo mu by'ubukungu n'imibereho myiza y'imbaga y'Abanyarwanda bose. Ibi bihuye n'ibiteganywa n'ingingo ya 3 y'Itegeko No 43/2013 ryo kuwa 16/06/2013 rigenga ubutaka mu Rwanda iteganya ko: *"Ubutaka buri mu murage rusange w'imbaga*

²⁰ Article 17, Universal Declaration of Human Rights

²¹ Every natural or legal person is entitled to the peaceful enjoyment of his possessions. No one shall be deprived of his possessions except in the public interest and subject to the conditions provided for by law and by the general principles of international law. The preceding provisions shall not, however, in any way impair the right of a State to enforce such laws as it deems necessary to control the use of property in accordance with the general interest or to secure the payment of taxes or other contributions or penalties

²² Everyone has the right to property. No one shall be deprived of his property except in the public interest and in accordance with the law (and upon payment of just compensation

y'Abanyarwanda bose: abakurambere, abariho ubu ndetse n'abazavuka mu gihe kiri imbere. Uretse uburenganzira abantu bemerewe, Leta ni yo yonyine ifite ububasha bw'ikirenga mu gucunga ubutaka bwose buherereye mu mbibi z'umupaka w'Igihugu, ubwo burenganzira ibukoresha ku mpamvu z'inyungu rusange igamije iterambere nyaryo mu by'ubukungu n'imibereho myiza hakurikijwe uburyo buteganywa n'amategeko. [...]".

[98] Igisobanuro cya Leta ko ikigamijwe hashyirwaho umusoro w'inyongera ku bibanza bidakoreshwa ari uguca intege abagura ibibanza badakoresha, bashaka kubibika ngo bazabonemo inyungu yo hejuru, Urukiko rusanga iyo mpamvu yumvikana kandi itanyuranye n'Itegeko Nshinga, ijyanye na politike yo gukoresha neza ubutaka buke igihugu gifite no kububya umusaruro mu nyungu rusange

[99] Ku birebana no kuba hari abatazabasha kwishyura umusoro w'inyongera w'ijana ku ijana (100%) bigatuma ubutaka butezwa cyamunara ku girango hishyurwe uwo musoro nk'uko byavuzwe na MURANGWA na bamwe mu nshuti z'Urukiko, icyo kibazo cyareberwa mu buryo bwa rusange uko bigenda mu gihe umusororeshwa atabashije kwishyura umusoro. Nk'uko biteganywa n'ingingo ya 63 na 64 z'Itegeko N° 026/2019 ryo ku wa 18/09/2019 rigena uburyo bw'isoresha, iyo umusororeshwa atishyuye mu gihe giteganywa n'iryo tegeko, Ubuyobozi bw'imisoro bushobora gufatira umutungo wimukanwa cyangwa utimukanwa w'umusororeshwa, uri mu maboko ye cyangwa y'undi muntu ugategwa cyamunara. No mu gihe hari utishyuye ku neza umusoro ku butaka mu gihe kigenwa n'itegeko, hashobora kwifashishwa inzira yo kwishyura uwo musoro hatezwa cyamunara umutungo w'umusororeshwa ushobora no kuba ubutaka busororeshwa. Ibi, Urukiko rusanga atari ukubangamira uburenganzira bw'umusororeshwa ku mutungo we ahubwo ari uburyo bwo kwishyura umusoro busanzwe bukoreshwa.

[100] Icyangombwa nuko guteza cyamunara atari ikintu kigomba kuba byanze bikunze (inevitable consequences) bitewe n'ibiteganywa n'ingingo ya 20 iregerwa. Nta n'ubushakashatsi bwakozwe bugaragaza ko abadakoresha ibibanza batunze abenshi muri bo babiterwa no kubura ubushobozi cyangwa se niba babibitse bagamije kuzunguka cyane mu gihe kizaza (speculation).

[101] Ingingo ya 31 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018 rigena inkomoko y'imari n'umutungo by'inzego z'imitegekere y'Igihugu zegerejwe abaturage

iteganya ko: *“Inama Njyanama y’Akarere bireba ntishobora kuvanaho umusoro ku mutungo utimukanwa uretse mu bihe bikurikira: 1°umusoreshwa atanze inyandiko y’ibarura ry’umutungo we igaragaza ko yazahajwe n’imyenda ku buryo kugurisha umutungo asigaranye mu cyamunara ntacyo byatanga; 2°umusoreshwa agaragaje ko adafite ubushobozi bwo kwishyura umusoro ku mutungo utimukanwa. Usaba kuvanirwaho umusoro ku mutungo utimukanwa yandikira urwego rusoresha. Iyo urwo rwego rusanze icyifuzo cy’umusoreshwa gifite ishingiro, rukorera raporo urwego rw’imitegekere y’Igihugu rwegerejwe abaturage bireba, narwo rukayishyikiriza Inama Njyanama y’Akarere kugira ngo ibifateho icyemezo. Gusiba umusoro ku mutungo utimukanwa ntibikorwa ku musoreshwa wagaragaweho kunyereza imisoro”*. Ibikubiye muri iyi ngingo, bigaragaza ko Leta yatekereje k’udafite amikoro yo kwishyura umusoro ku mutungo utimukanwa. N’ufite ubutaka buvugwa mu ngingo ya 20 utabasha gutanga umusoro biturutse ku mpamvu ziteganywa n’ingingo ya 31 y’Itegeko n° 75/2018 ryavuzwe haruguru, nawe yasaba kuwusonerwa. Ibi biravanaho impungenge zagaragajwe n’urega na bamwe mu Nshuti z’Urukiko, ko hari abatazabasha kwishyura uwo musoro umutungo wabo ugatezwa cyamunara biturutse ku kubura amikoro.

[102] Ku bivugwa na MURANGWA ko umusoro w’inyongera w’ijana ku ijana (100%) uteganywa mu ngingo ya 20, waba uri ku gipimo cyo hejuru, Urukiko ruributsa ibyo rwavuze mu rubanza N° RS/SPEC/0001/16/CS rwaciwe n’uru Rukiko ku wa 23/09/2016 aho rwagize ruti: *“Urukiko ntirwavuga ko itegeko rinyuranyije n’Itegeko Nshinga rushingiye gusa ku kuba mu myumvire yarwo icyo itegeko ryari rigamije cyagerwaho hakoreshejwe ubundi buryo. Umuburanyi unenga itegeko agomba kugaragaza ko inzira umushingamategeko yahisemo itumvikana, idasobanutse cyangwa se ko, ushyize mu gaciro, iyo nzira ntaho ihuriye n’itego itegeko ryashyiriweho. Ibi bijyanye n’ihame ry’uko inzego z’ubutegetsu bwa Leta zitandukanye kandi ko zigenga zikanubahana”*²³. Uyu murongo wafashwe, Urukiko rusanga wakomeza gutyo no muri uru rubanza, rukaba rudasuzuma niba icyo gipimo cy’umusoro ari umurengera cyangwa kiri hasi nk’uko byagarutseho n’urega na bamwe mu Nshuti z’Urukiko, ngo rubihuze no kunyuranya n’Itegeko Nshinga kuko ibirebana n’ingano y’igipimo cy’umusoro biri mu bubasha n’ubushishozi bw’Inteko Ishinga Amategeko²⁴.

²³ Urubanza No RS/SPEC/0001/16/CS, AKAGERA Business, p.29.

²⁴ Reba ingingo ya 164 y’Itegeko Nshinga iteganya ko: Umusoro ushyirwaho, uhindurwa cyangwa ukurwaho n’itegeko. Nta sonerwa cyangwa igabanywa ry’umusoro rishobora gukorwa mu gihe bidateganywa n’itegeko.

- [103] Muri rusange, utunze ikibanza cyagenewe inyubako afite uburenganzira busesuye bwo kugikoresha. Mu gihe yasabwa kwishyura umusoro w'inyongera kuko atagikoresheje, ntawishyure ku neza, ukishyuzwa ku ngufu, ntibyafatwa nko kubangamira uburenganzira buri muntu afite bwo gukoresha ubutaka bwe hakurikijwe ibiteganywa n'itegeko. Ibiteganywa n'ingingo ya 1 ya Protocol No. 1 to the European Convention on Human Rights, ni urugero rwiza rugaragaza ko kwishyura umusoro bitagomba kwitiranywa no kubangamira uburenganzira bw'umuntu ku mutungo. Iyo ngingo igira iti: *“Every natural or legal person is entitled to the peaceful enjoyment of his possessions. No one shall be deprived of his possessions except in the public interest and subject to the conditions provided for by law and by the general principles of international law. The preceding provisions shall not, however, in any way impair the right of a State to enforce such laws as it deems necessary to control the use of property in accordance with the general interest or to secure the payment of taxes or other contributions or penalties”*.
- [104] Nk'uko byasobanuwe hejuru, ishyirwaho ry'umusoro w'inyongera w'ijana ku ijana (100%) ku kibanza kitubatse, bijyanye no kuba utunze ubutaka aba atubahirije inshingano yo kububya umusaruro no kubukoresha ibyo bwagenewe. Kuba hari abatabasha kwishyura uwo musoro, basaba kuwasonerwa mu gihe bujuje ibisabwa n'ingingo ya 31 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018 rigena inkomoko y'imari n'umutungo by'inzego z'imitegekere y'Igihugu zegerejwe abaturage. Naho kuba uwo musoro waba uri ku gipimo kiri hejuru, ntibyafatwa nk'aho Itegeko riwushyiraho rinyuranye n'Itegeko Nshinga. Kubera izi mpamvu, Urukiko rusanga ingingo ya 20 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018 rigena inkomoko y'imari n'umutungo by'inzego z'imitegekere y'Igihugu zegerejwe abaturage itanyuranye n'ingingo ya 34 n'ya 35 z'Itegeko Nshinga.
- [105] Nubwo ingingo ya 20 y'Itegeko n° 75/2018 rimaze kuvugwa itanyuranye n'Itegeko Nshinga nkuko byasobanuwe, Urukiko rusanga imyandikire yayo yakuzuzwa hagashyirwamo ibirebana n'igihe ubutaka bwamara budakoreshwa bukabona gusoreshwa umusoro w'inyongera, no kuba umusoro w'inyongera utatangwa igihe bigaragara ko hari impamvu yumvikana ituma budakoreshwa nk'uko bimeze ku ngingo ya 58 y'Itegeko N° 43/2013 ryo kuwa 16/06/2013 rigenga ubutaka mu Rwanda ivuga ku birebana n'ubutaka bushobora kwamburwa nyirabwo.

III. ICYEMEZO CY'URUKIKO

- [106] **Rwemeje ko** ikirego cyatanzwe na MURANGWA Edward gifite ishingiro kuri bimwe.
- [107] **Rwemeje ko** ingingo ya 16 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018 rigena inkomoko y'imari n'umutungo by'inzego z'imategekere y'Igihugu zegerejwe abaturage, itanyuranyije n'ingingo ya 15 y'Itegeko Nshinga rya Repubulika y'u Rwanda.
- [108] **Rwemeje ko** ingingo ya 16 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018 rigena inkomoko y'imari n'umutungo by'inzego z'imategekere y'Igihugu zegerejwe abaturage itanyuranyije n'ingingo ya 16 y'Itegeko Nshinga.
- [109] **Rwemeje ko** ingingo ya 17 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018 rigena inkomoko y'imari n'umutungo by'inzego z'imategekere y'Igihugu zegerejwe abaturage, itanyuranyije n'ingingo ya 15, n'iya 16 z'Itegeko Nshinga rya Repubulika y'u Rwanda.
- [110] **Rwemeje ko ingingo ya 19 y'Itegeko n° 75/2018** ryo ku wa 07/09/2018 rigena inkomoko y'imari n'umutungo by'inzego z'imategekere y'Igihugu zegerejwe abaturage, inyuranyije n'ingingo ya 15 y'Itegeko Nshinga rya Repubulika y'u Rwanda, bityo iyo ngingo ya 19 ikaba nta gaciro igifite nk'uko biteganywa n'ingingo ya 3 y'Itegeko Nshinga.
- [111] **Rwemeje ko** ingingo ya 20 y'Itegeko n° 75/2018 ryo ku wa 07/09/2018 rigena inkomoko y'imari n'umutungo by'inzego z'imategekere y'Igihugu zegerejwe abaturage itanyuranyije n'ingingo ya 34 n'iya 35 z'Itegeko Nshinga.

[112] **Rutegetse ko** uru rubanza rutangazwa mu igazeti ya Leta.

RUKIJJWE RUTYO KANDI RUSOMEWE MU RUHAME KUWA 29/11/2019.

**Sé
Sam RUGEGE
Perezida**

**Sé
NYIRINKWAYA Immaculée
Umucamanza**

**Sé
CYANZAYIRE Aloysie
Umucamanza**

**Sé
HITIYAREMYE Alphonse
Umucamanza**

**Sé
RUKUNDAKUVUGA Francois Régis
Umucamanza**

**Sé
KALISA Jean Pasteur
Umwanditsi w'Urukiko**

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 1

URUKIKO RW'IKIRENGA RURI I KIGALI, RUHABURANISHIRIZA IKIREGO GISABA GUKURAHO INGINGO Y'ITEGEKO KUKO INYURANYE N'ITEGEKO NSHINGA, RUKIJIJE MU RUHAME URUBANZA RS/INCONST/SPEC 00003/2019/SC NONE KU WA 4/12/2019 MU BURYO BUKURIKIRA:

HABURANA:

UREGA: KABASINGA Florida mwene Paul SEMANA na Winifred MUKABUZIZI SEMANA, utuye mu Mudugudu wa Estate 2020, Akagari ka Gacuriro, Umurenge wa Kinyinya, Akarere ka Gasabo, Umujyi wa Kigali.

Hari

Leta y' u Rwanda mu izina ry'Intumwa Nkuru yayo

Ikiregerwa: Kwemeza ko ingingo ya 133 y'itegeko N°68/2018 ryo ku wa 30/08/2018 riteganya ibyaha n'ibihano muri rusange, inyuranyije n'Itegeko Nshinga rya Repubulika y'u Rwanda, mu ngingo zaryo za 29 na 151.

I. IMITERERE Y'IKIREGO

- [1] KABASINGA Florida yatanze ikirego asaba Urukiko rw'Ikirenga kwemeza ko ingingo ya 133, igika cya gatanu y'itegeko N° 68/2018 ryo ku wa 30/08/2018 riteganya ibyaha n'ibihano muri rusange, inyuranyije n'Itegeko Nshinga rya Repubulika y'u Rwanda, mu ngingo zaryo za 29 na 151, bitewe n'uko asanga ibangamiye uburenganzira ku butabera buboneye ikaba inabangamira ubwigenge bw'umucamanza mu gutanga ibihano.
- [2] Iyo ngingo ya 133, igika cya gatanu y'itegeko N° 68/2018 ryo ku wa 30/08/2018 iteganya ko: "[...] Iyo gusambanya umwana byakurikiwe

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 2

no kubana nk'umugabo n'umugore, igihano kiba igifungo cya burundu kidashobora kugabanywa kubera impamvu nyoroshyacyaha. [...]

- [3] Leta y'u Rwanda ivuga ko ingingo ya 133 y'itegeko N° 68/2018 ryo ku wa 30/08/2018 riteganya ibyaha n'ibihano muri rusange itanyuranyije n'Itegeko Nshinga, ko ntaho ibangamiye uburenganzira ku butabera buboneye bw'uregwa kandi iyo ngingo ntaho ibangamiye ubwigenge bw'umucamanza.
- [4] Urubanza rwaburanishijwe mu ruhame n'Urukiko rw'Ikirenga ku wa 06/11/2019, Kabasinga Florida watanze ikirego yunganiwe na Me Rwagitare Fred Fiston na Me Mugabonabandi Jean Maurice, Leta y'u Rwanda ihagarariwe na Me Batsinda Aline.

II. IBIBAZO BIGIZE URUBANZA N'ISESENGURA RYABYO

- **Kumenya niba igika cya gatanu cy'ingingo ya 133 y'itegeko N° 68/2018 ryo ku wa 30/08/2018 riteganya ibyaha n'ibihano muri rusange kinyuranyije n'ingingo ya 29 y'Itegeko Nshinga ryo muri 2003 ryavuguruwe muri 2015.**
- [5] Kabasinga Florida n'abamwunganira bavuga ko ingingo ya 133 y'itegeko N° 68/2018 ryo ku wa 30/08/2018 riteganya ibyaha n'ibihano muri rusange inyuranyije n'ingingo ya 29 y'Itegeko Nshinga ryo muri 2003 ryavuguruwe muri 2015 ivuga ko buri wese afite uburenganzira ku butabera buboneye. Bakomeza bavuga ko agace k'ingingo ya 133 kanyuranye n'Itegeko Nshinga ari akavuga ko iyo gusambanya umwana byakurikiwe no kubana nk'umugabo n'umugore, igihano kiba igifungo cya burundu kidashobora kugabanywa kubera impamvu nyoroshyacyaha.
- [6] Basobanura ko iyo haciwe urubanza hagatangwa igihano hitawe ku mpamvu nyoroshyacyaha iyo zihari, biri mu bigize uburenganzira ku butabera buboneye buteganywa n'Itegeko Nshinga. Ko rero mu gihe

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 3

hari ingingo y'itegeko ibuza gusuzuma izo mpamvu nyoroshyacyaha, ituma uregwa washoboraga kugabanyirizwa ibihano, avutswa ubwo burenganzira ku butabera buboneye. Bakomeza basobanura ko imiterere y'ingingo ya 133, agace kayo karebana no gusambanya umwana bigakurikirwa no kubana nk'umugabo n'umugore, iteje ikibazo kuko igihano cya burundu kidashobora kugabanywa, hari abo kibangamira hakurikijwe imikorere y'icyaha bigatuma hari abahanwa cyane kurusha abandi kandi mu buryo busanzwe atariko byakagombye kugenda.

- [7] Batanga urugero rw'ushobora guhamwa n'icyaha cyo gusambanya umwana ufite imyaka iri hagati ya 14 na 18, yagikoze afite imyaka iri hejuru ya 50, ko we ashobora kugabanyirizwa ibihano agahanishwa igifungo cy'imyaka 25, naho ufite imyaka 19 wasambanye n'ufite 17 babyumvikanyeho, nyuma bakabana nk'umugabo n'umugore azahanishwa igifungo cya burundu kidashobora kugabanywa. Basanga ibyo binyuranye n'Itegeko Nshinga mu ngingo yaryo ya 29, bagasaba ko ingingo ya 133 ibiteganywa, yavanwaho.
- [8] Me Batsinda Aline uhagarariye Leta y'u Rwanda avuga ko ibiteganywa n'ingingo ya 133 y'itegeko riteganywa ibyaha n'ibihano muri rusange, bitanyuranye n'Itegeko Nshinga kuko ntaho bigaragara ko abantu babuzwa uburenganzira ku butabera buboneye, ko ibyo uwareze avuga abishingira ku marangamutima.
- [9] Akomeza avuga ko ingingo ya 29 y'Itegeko Nshinga igaragaza uburenganzira umuntu afite kandi bugomba kubahirizwa kugira ngo ahabwe ubutabera buboneye, ariko ko urega muri uru rubanza atagaragaza uburyo ingingo ya 133 y'itegeko riteganywa ibyaha n'ibihano muri rusange yica bumwe muri ubwo burenganzira. Ntiyerekana niba iyo ngingo itubahiriza uburenganzira buteganywa mu ngingo ya 29 ari bwo kumenyeshya uregwa imiterere n'impamvu z'icyaha akurikiranyweho, uburenganzira bwo kwiregura no kunganirwa, ubwo gufatwa nk'umweme kugeza igihe Urukiko rubifitiye ububasha ruhamije uregwa icyaha, uburenganzira bwo kuburanira

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 4

imbere y'Urukiko rubifitiye ububasha, ubwo kudakurikiranwa, kudafatwa, kudafungwa cyangwa kudahanirwa ibyo ukurikiranwe yakoze, cyangwa atakoze iyo amategeko y'igihugu cyangwa amategeko mpuzamahanga atabifataga nk'icyaha igihe byakorwaga.

- [10] Asoza avuga ko ibijyanye n'ubutabera buboneye Umushingamategeko yabyitayeho, ko ntaho ingingo ya 133 inyuranyije n'ingingo ya 29 y'Itegeko Nshinga, ko ahubwo izo ngingo zombi zijyanye hakurikijwe ibiteganywa mu gace ka 4 k'ingingo ya 29, aho iteganya ko ibyaha n'ibihano bijyanye nabyo biteganywa n'amategeko. Ibyo urega yasobanuye mu kirego cye, asanga ashaka kuvanga ubukure mu rwego rusanze (social) no mu rwego rw'amategeko. Asoza asaba ko Urukiko rwakwemeza ko ingingo ya 133 itanyuranye n'ingingo ya 29 y'Itegeko Nshinga.

Uko Urukiko rubibona

- [11] Ingingo ya 29 y'Itegeko Nshinga ivuga ko: “*Buri muntu wese afite uburenganzira ku butabera buboneye, [...]*”. Iyo ngingo ikomeza irondera bimwe mu bigize ubwo burenganzira.
- [12] Iyo ngingo ya 29 y'Itegeko Nshinga igaragaza bimwe mu bigize uburenganzira ku butabera buboneye. Nkuko bigaragazwa n'imyandikire y'iyi ngingo, ntabwo ibigize uburenganzira ku butabera buboneye byarondowe byose. Hakoreshejwe ijambo **burimo**, mu cyongereza “***includes***”. Ibi bivuze ko uretse ibivugwa muri iyi ngingo ya 29, hari n'ibindi bigize uburenganzira ku butabera buboneye.
- [13] Ubutabera buboneye busobanurwa mu buryo butandukanye, hari ubutabera buboneye bushingiye ku migendekere **procedural due process: a course of formal proceedings (such as legal proceedings) carried out regularly and in accordance with**

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 5

established rules and principles¹. Ni ukuvuga uruhererekane rw'ibigomba kubahirizwa mu migendekere y'urubanza hashingiwe ku mahame ateganywa n'amategeko. Hari n'Ubutabera buboneye bushingiye ku biteganywa n'itegeko **substantive due process: protection against enactment of arbitrary and unreasonable legislation or other measures that would violate peoples' rights.**² Ubu buryo bwo bubuza ishyirwaho ry'amategeko cyangwa izindi ngamba zidashyira mu gaciro zibangamira uburenganzira bw'abaturage.

[14] Ikibazo gisigaye ni ukumenya niba ibirebana no gusuzuma impamvu nyoroshyacyaha n'itangwa ry'igihano gikwiye, nabyo biri mu bigize uburenganzira ku butabera buboneye. Kuri iki kibazo, Urukiko rusanga mu manza nshinjabyaha, uburenganzira ku butabera buboneye butangirana n'ibikorwa by'iperereza, bugakomereza ku bikorwa by'ikurikiranacyaha, iby'iburanisha n'itangwa ry'ibihano ku byaha biteganyijwe n'amategeko ahana. Bivuze ko n'ibirebana n'isuzumwa ry'impamvu nyoroshyacyaha n'ibihano biri mu gice cy'iburanisha, nabyo bigomba kubahiriza amahame agize ubutabera buboneye kuri izo ngingo.

[15] Ingingo ya 49, igika cya mbere y'itegeko N° 68/2018 ryo ku wa 30/08/2018 riteganyira ibyaha n'ibihano muri rusange igaragaraza ibyo umucamanza akurikiza mu gutanga igihano. Iyo ngingo ya 49 igira iti: *“Umucamanza atanga igihano akurikije uburemere bw'icyaha, ingaruka icyaha cyateye, impamvu zatumye agikora, uko uwagikoze yari asanzwe yitwara, imibereho ye bwite n'uburyo icyaha cyakozwemo. [...]*”. Urukiko rusanga ibiteganywa n'iyi ngingo ari byo bigenderwaho n'Umucamanza mu kugena igihano; kunyuranya nabyo, byaba ari ukunyuranya n'ibigize uburenganzira ku butabera buboneye mu itangwa ry'igihano.

¹ Definition of due process, available at ; <https://dictionary.findlaw.com/legal-terms/d.html> accessed on 2nd December 2019

² John N. Ferdico. Criminal Procedure for the Criminal Justice Professional. Thomson, wadsworth 9th Edition, P.22

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 6

[16] Ingingo ya 133 y’itegeko N° 68/2018 iteganya igihano cya burundu ku wahamwe n’icyaha cyo gusambanya umwana byakurikiwe no kubana nk’umugabo n’umugore. Iyo ngingo ntiyemera ko icyo gihano kigabanywa kubera impamvu nyoroshyacyaha. Ibyo bikaba bivuguruza kuba Umucamanza atanga igihano akurikije uburemere bw’icyaha, ingaruka icyaha cyateye, impamvu zatumye uregwa agikora, uko yari asanzwe yitwara, imibereho ye bwite n’uburyo icyaha cyakozwemo nkuko biteganywa n’ingingo ya 49 ivugwa mu gika kibanziriza iki. Hakurikijwe uko ingingo ya 133, igika kirebana n’uwahamwe n’icyaha cyo gusambanya umwana bigakurikirwa no kubana nk’umugabo n’umugore iteye, bigaragara ko ububasha bw’Umucamanza ku wahamwe n’icyo cyaha, bugarukira gusa ku kwemeza ko ahamwe n’icyaha, naho ibishingirwaho hatangwa igihano, nta bubasha abifiteho kuko igihano cy’igifungo cya burundu giteganywa n’itegeko cyagizwe ntayegayezwa. Ibi bikaba binyuranye n’ibiteganywa n’ingingo ya 49 iteganya ibyo umucamanza ashingiraho atanga igihano.

[17] Igihano ntayegayezwa kandi kinanyuranye n’ihame ryo guca urubanza rutabera (fair trial) riboneka mu Masezerano Mpuzamahanga ku Burenganzira mu by’Imbonezamubano na Politiki ³ mu ngingo ya 14 (5) ivuga ko: *“Everyone convicted of a crime shall have the right to his conviction and sentence being reviewed by a higher tribunal and according to law”*. Icyo iyi ngingo iteganya n’uko uwahamwe n’icyaha afite uburenganzira bwo kujuririra urukiko ruri hejuru y’urwacye urubanza rumuhamya icyaha. Ku birebana n’igihano ntayegayezwa giteganywa ku cyaha runaka, uwo cyahamye ntashobora kujuririra ibirebana n’igihano kuko umucamanza uburanisha ubujurire adashobora kugihindura bitewe n’uko nyine ari ntayegayezwa. Ibi kandi byanavuzwe n’Intumwa yihariye y’Umuryango w’Abibumbye ku bwigenge bw’ubucamanza (*The United Nations Special Rapporteur on the Independence of the Judiciary*). Yagize ati: *“ [...] the right of appeal*

³ International Covenant on Civil and Political Rights, (ICCPR), entry into force on 23/03/1976. U Rwanda ruyemeza ku wa 12/02/1975 (reba Itegeko Teka No 8/75 ryo ku wa 12/02/1975, Igazeti ya Leta n° 5 of 01/03/1975

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 7

*contained in Article 14(5): [...] is negated when the trial judge imposes the prescribed minimum sentence, since there is nothing in the sentencing process for an appellate court to review. Hence, legislation prescribing mandatory minimum sentences may be perceived as restricting the requirements of the fair trial principle and may not be supported under international standards*⁴. N’uwahamwe n’icyaha cyo gusambanya umwana byakurikiwe no kubana nk’umugore n’umugabo, kujuririra igihano cyo gufungwa burundu ntacyo byamumarira kuko icyo gihano kidashobora guhindurwa. Bityo, ibyo bikaba binyuranye n’ingingo ya 14 (5) ivugwa muri iki gika.

[18] Ingingo ya 49 igika cya kabiri y’iri Tegeko yemera ko hashobora kubaho impurirane y’impamvu nkomezacyaha n’impamvu nyoroshyacyaha mu rubanza rumwe ndetse ikanagaragaza uko zitabwaho mu guca urubanza mu magambo akurikira: *“Iyo hari impurirane z’impamvu zashingirwaho, umucamanza agomba kwita ku rutonde rukurikira mu kugena igihano: 1° impamvu nkomezacyaha; 2° impamvu nyoroshyacyaha”*. Kuba itegeko ryemera ko umucamanza yita ku mpamvu nkomezacyaha no ku mpamvu nyoroshyacyaha icyarimwe, Urukiko rusanga ibyo ari kimwe mu bigize uburenganzira ku butabera buboneye. Kuba rifata kubana nk’umugabo n’umugore nk’impamvu nkomezacyaha ku wasambanyije umwana, rigakumira umucamanza gushingira ku mpamvu nyoroshyacyaha yabona ngo abe yagabanya ibihano, binyuranye n’ihame ry’uko buri wese afite uburenganzira ku butabera buboneye ku birebana n’ibihano.

[19] Ibiteganywa n’ingingo ya 49 ko Umucamanza asuzuma icyarimwe impamvu nkomezacyaha n’impamvu nyoroshyacyaha, ni ihame ryemewe n’ahandi kandi itegeko rinyuranyije naryo riba rigomba kuvaho. Urugero ni urubanza **Jurek v. Texas** rwaciwe n’Urukiko rw’Ikirenga rwa Leta Zunze Ubumwe z’Amerika, ruherewe no kuzindi manza rwaciye rwavuze ko mu guhana hagomba kwitabwa ku

⁴Dato’ Param Kumaraswamy ‘Mandatory Sentencing: the individual and Social Costs’ (2001) 7(2) Australian Journal of Human Rights at <http://www.austlii.edu.au/au/other/ahric/ajhr/ajhrindex.html/2001/14.html#Heading140>.

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 8

mpamvu nyoroshyacyaha, itegeko ryabuza kwita kuri izo mpamvu riba rinyuranye n’itegeko Nshinga. Rwagize ruti: *“But a sentencing system that allowed the jury to consider only aggravating circumstances would almost certainly fall short of providing the individualized sentencing determination that we today have held in Woodson v. North Carolina, [428 U.S.,] at 303-305, to be required by the Eighth and Fourteenth Amendments. For such a system would approach the mandatory laws that we today hold unconstitutional in Woodson and Roberts v. Louisiana [428 U.S. 325 (1976)]. A jury must be allowed to consider on the basis of all relevant evidence not only why a death sentence should be imposed, but also why it should not be imposed. “Thus, in order to meet the requirement of the Eighth and Fourteenth Amendments, a capital-sentencing system must allow the sentencing authority to consider mitigating circumstances.”*⁵.

[20] Ingingo ya 58 y’itegeko N° 68/2018 ryo ku wa 30/08/2018 riteganywa ibyaha n’ibihano muri rusange iteganywa ko: *“Umucamanza ubwe ni we ugena niba impamvu nyoroshyacyaha zemezwa n’umucamanza zahabwa agaciro. Kwemeza impamvu nyoroshyacyaha bigomba gusobanurwa mu cyemezo cy’urukiko”*. Iya 59 ivuga zimwe mu mpamvu nyoroshyacyaha zemezwa n’umucamanza. Ibiteganywa n’izi ngingo, bishingiye ku nshingano umucamanza afite mu manza mpanabyaha zo gutanga igihano gishingiye ku mikorere y’icyaha, ku myitwarire n’imibereho y’uwagikoze, ku muryango cyakorewemo no ku wagikorewe. Ibi bikaba ari muri bimwe bigize ubutabera buboneye, itegeko cyangwa ingingo yaryo yatuma bitagerwaho yaba inyuranye n’itegeko Nshinga. Nkuko byemejwe n’Urukiko rw’Ikirenga rwa Leta Zunze Ubumwe z’Amerika, mu rubanza **ROBERTS v. LOUISIANA**, uca urubanza agomba kwita ku mpamvu nyoroshyacyaha zaba izirebana n’uregwa cyangwa izirebana n’icyaha, itegeko ryanga ko izo mpamvu zisuzumwa rifatwa nk’irinyuranye n’itegeko Nshinga. Rwabivuze muri aya magambo: *“As we emphasized [...], it is essential that the capital sentencing decision allow for consideration of whatever*

⁵United States Supreme Court, *Jurek v. Texas*, 428 U.S. 262 (1976), July 2, 1976

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 9

mitigating circumstances may be relevant to either the particular offender or the particular offense. Because the [Louisiana] statute does not allow for consideration of particularized mitigating factors, it is unconstitutional⁶.

[21] Itegeko N° 68/2018 ryo ku wa 30/08/2018 riteganywa ibyaha n'ibihano muri rusange, rifata ibikorwa bitandukanye nk'icyaha cyo gusambanya umwana iyo byakorewe ku muntu utarageza ku myaka cumi n'umunani. Igihano kuri icyo cyaha kiri hagati y'igifungo cy'imyaka makumyabiri (20) na makumyabiri n'itanu (25). Iyo gusambanya umwana byakurikiwe no kubana nk'umugabo n'umugore bifatwa nk'impamvu nkomezacyaha, igihano kikaba igifungo cya burundu kidashora kugabanywa kubera impamvu nyoroshyacyaha kuko itegeko ritabibuza. Itegeko ariko ntirifata gusambanya umwana igihe kirekire nk'impamvu nkomezacyaha iyo batabanye nk'umugabo n'umugore. Ibi na byo bikaba bitumvikana.

[22] Harebwe ibishobora gushingirwaho nk'impamvu nyoroshyacyaha, Urukiko rusanga hari ibyumvikana byatuma uwahamwe no gusambanya umwana bigakurikirwa no kubana nk'umugabo n'umugore agabanyirizwa ibihano, kurusha uwahamwe n'icyo cyaha ariko batabanye nk'umugabo n'umugore. Ntibyumvikana ukuntu uwahamwe no gusambanya umwana aruta cyane mu myaka y'ubukure, yarabikoze ku gahato, akamwangiza, ashobora kugabanyirizwa ibihano hashingiwe ku mpamvu nyoroshyacyaha, mu gihe uwagikoze afite imyaka 19, ubana n'uwagikorewe ufite imyaka 17 nk'umugabo n'umugore ku bwumvikane bwa bombi, ndetse bashobora no kuba barabyaye abana, babana mu bwumvikane bagamije kubaka umuryango, ahanishwa igifungo cya burundu kidashobora kugabanywa. Hari n'ababana kuko babona aribyo byakoroshya ubuzima bwabo, nk'igihe bombi cyangwa umwe muri bo ari imfubyi nta bundi bufasha bafite.

⁶ United States Supreme Court, **ROBERTS v. LOUISIANA** (1977), No. 76-5206, June 6, 1977.

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 10

- [23] Ibi ntabwo ari ibishoboka gusa ahubwo bigaragara mu manza zaciwe. Urugero ni urubanza RP 00062/2019/TGI/HYE rwaciwe n' Urukiko Rwisumbuye rwa Huye kuwa 18/02/2019, aho Ubushinjacyaha bwaregaga uwitwa BARAKAGWIRA Gilbert w'imyaka 19, icyaha cyo gusambanya umwana w'umukobwa w'imyaka 16, akaza kumutera inda, maze aba bombi bagafata icyemezo cyo kubana nk'umugore n'umugabo, ariko ababyeyi b'umukobwa bakaza kumukurayo amaze yo ijoro rimwe gusa. Muri uru rubanza uwarezwe yemeye icyaha ndetse avuga ko uwo yateye inda bakundanaga, uwakorewe icyaha nawe yemeraga ko yakundanye n'uwamuteye inda ndetse bakemeranywa kubana nyuma y'uko amuteye inda. Urukiko rwahamije BARAKAGWIRA Gilbert icyaha cyo gusambanya umwana ndetse rumukatira igifungo cya burundu nk'uko amategeko abiteganya, kuko nyuma yo kumusambanya baje kubana nk'umugore n'umugabo umunsi umwe nk'uko uregwa abiyemerera. Uregwa muri urwo rubanza afite imyaka 19 y'amavuko gusa, ku buryo nk'uko amategeko y'u Rwanda abiteganya na we ubwe adafite ububasha bwo kuba yasezerana byemewe n'amategeko.
- [24] Mu rundi rubanza rwaciwe n'Urukiko Rwisumbuye rwa NGOMA, BARIMENYA Venant w'imyaka 66, wari uzi ko abana n'ubwandu bw'agakoko gatera SIDA, yahamwe n'icyaha cyo gusambanya abana babiri, umwe ufite imyaka itanu undi ufite imyaka 10. Yahanishijwe gufungwa burundu. Naho mu rubanza RP 00499/2018/TGI/MUS rwaciwe n'Urukiko Rwisumbuye rwa Musanze, NTAHORUTABA Wellars w'imyaka iri hagati ya 18 na 19, yahamwe n'icyaha cyo gusambanya umwana w'imyaka 16 bumvikanye, yamuteye inda ndetse babana nk'umugabo n'umugore. Ubushinjacyaha bwari bwamusabiye gufungwa imyaka 20, NTAHORUTABA Wellars ariko Urukiko rumuhanisha gufungwa burundu. Izi manza zombi zivugwa muri iki gika zatanzwemo igihano cya burundu hashingiwe ku ngingo ya 133, igika cya gatanu. Nk'uko bigaragarira buri wese, imikorere y'icyaha kuri aba bantu bombi iratandukanye cyane, ingaruka z'icyaha ku bakorewe icyaha ziratandukanye. Iyo hataza kuba hari igihano ntayegayezwa, Umucamanza yashoboraga gutanga ibihano

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 11

bitandukanye yitaye ku mwihariko wa buri wese. Hakaba hakwibazwa niba ubutabera bwaragezweho muri izo manza za BARAKAGWIRA Gilbert na NTAHORUTABA Wellars.

[25] Imiterere y'Itegeko N° 68/2018 ryo ku wa 30/08/2018 riteganya ibyaha n'ibihano muri rusange ku birebana no guhana icyaha cyo gusambanya abana, igaragaza ko ryashatse kugihana ryihanukiriye bitewe n'ingaruka zacyo. Urukiko rwemera rudashidikanya ko icyaha cyo gusambanya umwana ari kibi kandi ko kigomba guhanwa. Ariko mu kugihana ntibikuraho uburenganzira uregwa afite bwo guhabwa ubutabera buboneye burimo no kugabanyirizwa igihano igihe hari impamvu nyoroshyacyaha.

[26] Muri rusange, kuba umucamanza adashobora gusuzuma no gushingira ku mpamvu nyoroshyacyaha igihe zihari, ngo agabanyirize igihano uwahamwe n'icyaha cyo gusambanya umwana byakurikiwe no kubana nk'umugabo n'umugore, Urukiko rusanga binyuranye n'ibiteganywa n'ingingo ya 29 y'Itegeko Nshinga ivuga ko buri muntu wese afite uburenganzira ku butabera buboneye, kuko bituma uwahamwe n'icyo cyaha ahanishwa iginaho atari akwiye. Ingingo y'itegeko ibigena gutyo, igomba kuvaho nkuko byavuzwe mu rubanza **Lockett v. Ohio** “*A statute that prevents the sentencer in capital cases from giving independent mitigating weight to aspects of the defendant's character and record and to the circumstances of the offense proffered in mitigation creates the risk that the death penalty will be imposed in spite of factors that may call for a less severe penalty, and, when the choice is between life and death, such risk is unacceptable and incompatible with the commands of the Eighth and Fourteenth Amendments*”⁷. Nubwo uru rubanza rwarebaga igihano cy'urupfu kidateganyijwe mu mategeko y'u Rwanda, ibyo ruvuga byanavugwa ku gihano kiremereye kurusha ibindi ari cyo gufungwa burundu.

⁷ Supreme Court of the United States, **Lockett v. Ohio**, 438 U.S. 586 (1978)

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 12

[27] N'ubusanzwe abahanga ntibavuga rumwe ku gihano cy'igifungo cya burundu, kuko hari abavuga ko gitesha agaciro amwe mu mahame mpuzamahanga y'imihanire, nko kuba igihano gikwiye gushingira ku buremere bw'icyaha cyakozwe ndetse no kubaha agaciro ka muntu. ***:mandatory sentence of life imprisonment arguably undermines a number of established common law and internationally recognised sentencing principles, including proportionality, equality before the law and respect for human dignity.***⁸

[28] Hashingiwe ku bisobanuro bitanzwe mu bika bibanziriza iki, Urukiko rusanga ibiteganywa n'ingingo ya 133 y'itegeko N° 68/2018 ryo ku wa 30/08/2018 iteganya ko iyo gusambanya umwana byakurikiwe no kubana nk'umugabo n'umugore, igihano kiba igifungo cya burundu kidashobora kugabanywa kubera impamvu nyoroshyacyaha, binyuranye na rimwe mu mahame agize uburenganzira ku butabera buboneye rivuga ko umucamanza atanga igihano akurikije uburemere bw'icyaha, ingaruka icyaha cyateye, impamvu zatumye agikora, uko uwagikoze yari asanzwe yitwara, imibereho ye bwite n'uburyo icyaha cyakozwemo, ikaba inyuranye n'ingingo ya 29 y'Itegeko Nshinga.

➤ **Kumenya niba igika cya gatanu cy'ingingo ya 133 y'itegeko N° 68/2018 ryo ku wa 30/08/2018 riteganya ibyaha n'ibihano muri rusange kinyuraniye n'ingingo ya 151 y'Itegeko Nshinga ryo muri 2003 ryavuguruwe muri 2015**

[29] KABASINGA Florida n'abamwunganira bavuga ko ingingo ya 133 y'itegeko ryavuzwe haruguru inyuranyije n'ibiteganywa n'ingingo ya 151, 5⁰ y'itegeko Nshinga, aho iyo ngingo iteganya ko Abacamanza bakora umurimo wabo w'Ubucamanza mu bwigenge kandi batavugirwamo n'ubutegetsu cyangwa ubuyobozi ubwo ari bwo bwose. Bakomeza bavuga ko umucamanza akwiye kubaho akora inshingano

⁸ The label of life imprisonment in Australia: A principled or Populist approach to an ultimate sentence. John L Andeson. P. 748 available at <http://www.austlii.edu.au/au/journals/UNSWLJ/2012/30.html>, accessed on 27 November 2019

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 13

ze, akurikiza amategeko mu kazi ke ariko nta rwego rwaba urwa Leta cyangwa urwigenga rumubuza ubwisanzure, **n'iyo** yaba ari Inteko Ishinga Amategeko.

- [30] Bakomeza bavuga ko iyo urwego rushinga amategeko rushyizeho itegeko rizirika umucamanza ku buryo atabona umwanya n'ubwinyagamburiro bwo gushyira mu gaciro, ruba rumubujije umudendezo wo gutanga ubutabera buboneye buteganywa n'ingingo ya 29 y'itegeko Nshinga. Basoza bavuga ingingo ya 133, agace ka kane y'itegeko rihana ibyaha, ibuza umucamanza gutanga ubutabera buboneye ashingira ku mpamvu nyoroshyacyaha, yavaho kuko ituma umucamanza atigenga mu kazi ke, kuko ategetswe gutanga igifungo cya burundu gusa, ibyo bikaba binyuranyije n'ingingo ya 151 y'itegeko Nshinga.
- [31] Intumwa ya Leta, Me Batsinda Aline avuga ko ingingo ya 151 y'itegeko Nshinga igaragaza amahame agenga ubucamanza, ariko ko urega atagaragaza rimwe muri ayo mahame cyangwa menshi **muri yo** anyuranyije n'ingingo ya 133, akaba adasobanura uburyo iyo ngingo itubahiriza ihame ryo guca imanza mu izina ry'abaturage n'iryo kuba ntawe ushobora kwicira urubanza ubwe, iryo kuburanishiriza imanza mu ruhame no kuburanishiriza mu muhezo mu gihe no mu buryo biteganywa n'amategeko, iryo kugaragaza impamvu zashingiweho mu icibwa ry'urubanza no kurwandika mu ngingo zarwo zose no kurusomera mu ruhame, iryo gukurikiza icyemezo cy'ubucamanza bikozwe na buri wese, iryo kuba abacamanza bakurikiza itegeko kandi bakora umurimo wabo w'ubucamanza mu bwigenge nta kuvugirwamo n'ubutegetsi cyangwa ubuyobozi ubwo aribwo bwose.
- [32] Akomeza avuga ko akurikije ibyo urega yasobanuye, asanga urega yagaragaje uburyo abona uburemere bw'ibihano itegeko riteganywa ibyaha n'ibihano muri rusange ryateganyije mu ngingo yaryo ya 133. Avuga ko nta rwego na rumwe rwabujije umucamanza ubwisanzure ndetse n'ubwigenge kubera ko mu mirimo akurikiza itegeko kandi

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 14

rikaba rihari. Asanga ingingo ya 133 ntaho inyuranyije n'Itegeko Nshinga, mu ngingo yaryo ya 151.

Uko Urukiko rubibona

- [33] Ingingo ya 61 y'Itegeko Nshinga rya Repubulika y'u Rwanda ryo muri 2003 ryavuguruwe muri 2015 iteganya ko: "Inzego z'Ubutegetsu bwa Leta ni [...] Ubutegetsu Nshingamategeko, Ubutegetsu Nyubahirizategeko, Ubutegetsu bw'Ubucamanza. Ubu butegetsu uko ari butatu buratandukanye kandi buri butegetsu burigenga [...]". Ubwigenge bw'Ubucamanza bukomoka ku ihame riteganywa n'iyi ngingo ryuko inzego z'Ubutegetsu bwa Leta uko ari butatu (Ubutegetsu Nshingamategeko, Nyubahirizategeko n'Ubutegetsu bw'Ubucamanza) butandukanye kandi buri butegetsu bwigenga (*separation of powers*).
- [34] Ingingo ya 151, 5⁰ y'Itegeko Nshinga rya Repubulika y'u Rwanda ryo muri 2003 nkuko ryavururwe muri 2015, iteganya ko : «[...] *Abacamanza bakurikiza itegeko kandi bakora umurimo wabo w'ubucamanza mu bwigenge kandi batavugirwamo n'ubutegetsu cyangwa ubuyobozi ubwo ari bwo bwose* ». Naho ingingo ya 4 n'ya 5 z'Itegeko n° 09/2004 ryo ku wa 29/04/2004 ryerekeye imyitwarire mu kazi k'ubucamanza zivuga ko : « *Umucamanza arigenga mu kazi ke. Asuzuma, mu bwisanzure, ibirego yashyikirijwe kandi akabifataho ibyemezo, atitaye ku bamushyiraho igitugu. Mu manza yaregewe, umucamanza agomba kwirinda ikintu cyose cyatuma afata ibyemezo byaba binyuranyije n'imiburanishirize yagenwe n'amategeko. Ategetswe guca urubanza akurikije amategeko arugenga* ». Ingingo zivugwa muri iki gika, zishyiraho ihame ry'uko umucamanza yigenga mu kazi ndetse zikanagaragaza ibigize ubwo bwigenge birimo kutavugirwamo, gusuzuma mu bwisanzure ibirego yashyikirijwe, kwirinda ibyatuma afata ibyemezo binyuranyije n'amategeko no gukurikiza amategeko arebana n'urubanza aca.
- [35] Ihame ry'ubwigenge bw'umucamanza mu kazi ke, rijyana n'ihame ry'ubwigenge bw'urwego rw'Ubucamanza. Rifatwa nk'ubwisanzure

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 15

umucamanza afite bwo kuburanisha no guca imanza mu nzira n'uburyo biteganywa n'amategeko, akabikora nta gitutu icyo aricyo cyose cyaba icy'inzego za Leta, n'icy'abandi. Urukiko rw'Ikirenga rwa Canada rwasobanuye mu rubanza **R. v. Beauregard** ubwigenge bw'umucamanza mu magambo akurikira : « *The core of the principle of judicial independence is the complete liberty of the judge to hear and decide the cases that come before the court; no outsider—be it Government, pressure group, individual or even another judge—should interfere, or attempt to interfere, with the way in which a judge conducts a case and makes a decision*”⁹. Icyo aricyo cyose cyabuza umucamanza guca urubanza mu bwisanzure cyaba kinyuranyije n'ihame ry'ubwigenge bw'umucamanza. Ku birebana n'uru rubanza, ikibazo gihari ni ukumenya niba ibiteganywa n'itegeko ko igihano kidashobora kugabanywa kubera impamvu nyoroshyacyaha byaba byambura cyangwa bibangamiye ubwigenge bw'umucamanza.

[36] Ingingo ya 133 iteganya igihano ntayegayezwa, ibuza umucamanza gutanga igihano mu bushishozi bushingiye ku mpamvu nyoroshyacyaha yabonye. Ibi bikaba byambura umucamanza ubwigenge bwo gutanga igihano kigendanye n'icyaha cyakozwe, ashingiye ku mikorere yacyo, uko cyakozwe, imyitwarire y'uwigikoze, n'ingaruka zacyo kuwagikorewe no ku muryango nyarwanda muri rusange. Urukiko rw'Ikirenga rwo muri Afurika y'epfo rwabisobanuye neza mu rubanza **S v. Toms; S v. Bruce** aho rwavuze ko: “*the first principle is that the infliction of punishment is pre-eminently a matter for the discretion of the trial court. That courts should, as far as possible, have an unfettered discretion in relation to sentence is a cherished principle which calls for constant recognition. Such a discretion permits of balanced and fair sentencing, which is a hallmark of enlightened criminal justice. The second, and somewhat related principle, is that of the individualization of punishment, which requires*

⁹ Supreme Court of Canada, **R. v. Beauregard**, [1987] LRC (Const.)

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 16

*proper consideration of the individual circumstances of each accused person*¹⁰.

[37] Nkuko byavuzwe n’Urukiko rw’Ikirenga muri Leta Zunze Ubumwe z’Amerika mu rubanza **Graham v. Florida**¹¹, guca urubanza mu bwigenge bijyana no guhuza icyaha n’uburemere bw’igihano kuri icyo cyaha kandi bikoze n’umucamanza. Urukiko rwagize ruti: *“The judicial exercise of independent judgment requires consideration of the culpability of the offenders at issue in light of their crimes and characteristics, along with the severity of the punishment in question”*. Urukiko rusanga mu gihe umucamanza nta mahitamo afite uretse gutanga igihano ntayegayezwa, akabuzwa gutanga igihano kijyanye n’uburemere bw’icyaha, bimwambura ubwigenge bwo guca urubanza ahuje uburemere bw’igihano n’icyaha.

[38] Mu gihugu cy’Ubuhande, Urukiko rw’Ikirenga rwaho rwaciye urubanza **Mithu v. State of Punjab** ruvanaho ingingo ya 303 y’itegeko rihana ry’icyo gihugu yagenaga igihano ntayegayezwa kuko yatumaga umucamanza atisanzura mu gutanga agihano ashingiye ku mpamvu zitandukanye zijyanye n’urubanza. Urwo Rukiko rwagize ruti: *“a provision of law which deprives the court of the use of its wise and beneficent discretion in a matter of life and death, without regard to the circumstances in which the offence was committed and, therefore, without regard to the gravity of the offence, cannot but be regarded as harsh, unjust and unfair*^{12”}. Nta wavuga ko umucamanza yigenga mu gutanga igihano mu gihe agomba gutanga igihano ntayegayezwa kitajyanye n’uburemere bw’icyaha, uburyo cyakozwemo, n’igihe hari

¹⁰ South Africa: Supreme Court of Appeal, *S v Toms; S v Bruce* (139/89, 289/89) [1990] ZASCA 38; 1990 (2) SA 802 (AD); [1990] 2 All SA 248 (A) (30 March 1990)

¹¹Supreme Court of the United States, **Graham v. Florida**, 560 U.S. 48 (2010), “holding that a life imprisonment without parole sentence on a juvenile offender convicted of armed burglary with assault, and attempted robbery, was offensive to the Eighth Amendment. [The Constitution prohibits the imposition of a life without parole sentence on a juvenile offender who did not commit homicide. A State need not guarantee the offender eventual release, but if it imposes a sentence of life it must provide him or her with some realistic opportunity to obtain release before the end of that term. The judgment of the First District Court of Appeal of Florida is reversed, and the case is remanded for further proceedings not inconsistent with this opinion]

¹²Supreme Court of India, **Mithu v. State of Punjab** [1983] 2 SCR 690

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 17

impamvu nyoroshyacyaha zikomeye zari gutuma agabanyirizwa igihano.

[39] Hashingiwe ku bisobanuro bitanzwe mu bika bibibaniriza iki, ibiteganywa n'ingingo ya 133 y'itegeko N° 68/2018 ryo ku wa 30/08/2018 ko iyo gusambanya umwana byakurikiwe no kubana nk'umugabo n'umugore, igihano kiba igifungo cya burundu kidashobora kugabanywa kubera impamvu nyoroshyacyaha, binyuranye n'ingingo ya 151,5⁰ y'itegeko Nshinga iteganya ko abacamanza bakora umurimo wabo w'ubucamanza mu bwigenge, kuko babujijwe gushingira ku mpamvu nyoroshyacyaha batanga igihano gikwiye.

[40] Hari izindi ngingo ziteganya ibihano bidashobora kugabanywa, Urukiko rukaba nta cyemezo rwazifataho kuko zitaregewe. Leta yazisuzuma ikareba niba zidakwiye guhindurwa kugirango zihuzwe n'ibivugwa muri uru rubanza.

[41] Mu gihe cyo gusuzuma iki kirego rwasanze hari n'ikindi kibazo mu itangwa ry'ibihano muri rusange kijyanye n'intera iri hagati y'igihano gito (minimum) n'ikinini (maximum) rukaba rukwiye kugira icyo rukivugaho kuko kiri mu murongo umwe n'ikibazo rwaregewe.

➤ ***Ibirebana n'ibihano biteganywa n'itegeko N° 68/2018 ryo ku wa 30/08/2018 riteganya ibyaha n'ibihano muri rusange mu gihe hari impamvu nyoroshyacyaha***

[42] Ingingo ya 60 y'itegeko N° 68/2018 ryo ku wa 30/08/2018 riteganya ibyaha n'ibihano muri rusange iteganya ko: *“Iyo hari impamvu zigabanya ububi bw'icyaha, ibihano bishobora kugabanywa ku buryo bukurikira: 1° haseguriwe ibiteganywa mu ngingo ya 107 igihano cyo gufungwa burundu gishobora kugabanywa ariko ntikijye munsu y'imyaka makumyabiri n'itanu (25); 2° igihano cy'igifungo kimara igihe kizwi cyangwa ihazabu bishobora kugabanywa ariko ntibijye munsu y'igihano gito ntarengwa giteganyirijwe icyaha cyakozwe.”*

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 18

- [43] Mbere y'itegeko rivugwa mu gika kibanziriza iki, hakoreshwaga Itegeko Ngenga N° 01/2012/OL ryo kuwa 02/05/2012 rishyiraho igitabo cy'amategeko ahana. Uburyo ibihano bigabanywa iyo hari impamvu nyoroshyacyaha biteganywa n'ingingo ya 78 y'iryo Tegeko mu buryo bukurikira: *“igihano cyo gufungwa burundu cyangwa cya burundu y'umwihariko gisimbuzwa igihano cy'igifungo kitari munsu y'imyaka icumi (10); 2° igihano cy'igifungo kuva ku myaka icumi (10) kugeza ku myaka makumyabiri n'itanu (25) gishobora kugabanywa kugeza ku gifungo cy'imyaka (5); 3° igihano cy'igifungo kirenze imyaka itanu (5) ariko kitageze ku myaka icumi (10) gishobora kugabanywa kugeza ku gifungo cy'umwaka umwe (1); 4° igihano cy'igifungo kuva ku mezi atandatu (6) kugeza ku myaka itanu (5) gishobora kugabanywa kugeza ku gifungo cy'amezi abiri (2); 5° igihano cy'igifungo kiri munsu y'amezi atandatu (6) gishobora gusubikwa”*.
- [44] Itegeko N° 68/2018 ryemera ko igihe hari impamvu nyoroshyacyaha, igihano cyagabanywa ariko ntikijye munsu y'igihano gito giteganywa n'Itegeko. Mu gihe Itegeko Ngenga N° 01/2012/OL, ryo ryemeraga ko igihe hari impamvu nyoroshyacyaha igihano kigabanywa kikajya munsu y'igihano gito mu buryo bwagenwe n'ingingo yaryo ya 78 ivugwa mu gika kibanziriza iki. Ku byaha byinshi, igihano gito ntarengwa (minimum) ntikigeze gihinduka ukurikije uko ayo mategeko yagiye akurikirana, ndetse hari naho cyazamuwe. Ibyo bituma uwahamwe n'icyaha hari n'impamvu nyoroshyacyaha, atagabanyirizwa igihano ku buryo bukwiyeye, ndetse rimwe na rimwe akaba yahanwa hafi kimwe y'uwoze icyaha hatari impamvu nyoroshyacyaha.
- [45] Kuba Umushingamategeko yarahisemo ko mu gihe hari impamvu nyoroshyacyaha, ibihano bitangwa bishobora kugabanywa ariko ntibijye munsu y'igihano gito ntarengwa giteganyirijwe icyaha cyakozwe, Urukiko rusanga byaba biri mu gaciro, mu gihe intera hagati y'igihano gito (minimum) n'igihano kinini (maximum) ibaye nini, hibandwa ku kugabanywa igihano gito. Ibi nibyo byatuma ibiteganywa n'ingingo ya 49, igika cya mbere y'Itegeko N° 68/2018 ryo ku wa

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 19

30/08/2018 iteganya ko Umucamanza atanga igihano akurikije uburemere bw'icyaha, ingaruka icyaha cyateye, impamvu zatumye agikora, uko uwagikoze yari asanzwe yitwara, imibereho ye bwite n'uburyo icyaha cyakozwemo, bishyirwa mu bikorwa mu buryo nyabwo. Gushingira ku mpamvu nyoroshyacyaha hagatangwa igihano gito ntarengwa giteganyirijwe icyaha (minimum) kandi kiri hejuru, ntacyo bimarira uregwa, n'ubutabera muri rusange.

[46] Ubushakashatsi bwagaragaje ko iyo itegeko riteganya igihano umucamanza adashobora kugabanya, hari ubwo ahitamo kudahamya umuntu icyaha kuko abona uburyo yagikoze ndetse n'imyitwarire ye muri rusange bihabanye n'uburemere bw'igihano ashobora guhabwa¹³. Iyo bigenze gutyo icyo itegeko ryagiriyeho ntikiba kigezweho.

[47] Muri rusange, gushyiraho no gutanga igihano, byagombye gushingira ku kamaro kacyo n'icyo kigamije. Hari uguhana uwakoze icyaha (*denunciation*), guca intege no gukanga uwahanwe n'abandi bashobora gukora icyaha nk'icyo, (*deterrence*), kugorora no kwigisha (*rehabilitation*), kurengera rubanda binyuze mu gufunga uwakoze icyaha kugirango adakomeza kugira nabi (*protection of the public*). Nkuko byavuzwe mu rubanza ***R v Smith***¹⁴ rwaciwe n'Urukiko rw'Ikirenga wa Canada. Rwabivuze muri aya magambo: *"[T]he court must first consider the gravity of the offence, the personal characteristics of the offender and the particular circumstances of the case in order to determine what range of sentences would have been appropriate to punish, rehabilitate or deter this particular offender or to protect the public from this particular offender. The other purposes which may be pursued by the imposition of punishment, in particular the deterrence of other potential offenders, are thus not relevant at this stage of the inquiry. This does not mean that the judge or the legislator can no longer consider general deterrence or other*

¹³ Mandatory Sentencing & the Independence of the Judiciary, available at: <https://www.ruleoflaw.org.au/wp-content/uploads/2015/11/MandatorySentencing.pdf>, visited on November 30, 2019

¹⁴ Supreme Court of Canada, *R v Smith*, [1987] 1 S.C.R. 1045

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 20

penological purposes that go beyond the particular offender in determining a sentence, but only that the resulting sentence must not be grossly disproportionate to what the offender deserves". N'ingingo z'amategeko ahana mu Rwanda, zagombye guteganya ibihano bifite intera nini hagati y'igihano gito (minimum) n'igihano kinini (maximum) ituma umucamanza atanga igihano akurikije akamaro kacyo nkuko kavuzwe hejuru.

- [48] Kubw'ibyo, Urukiko rusanga byihutirwa ko hashyirwaho politiki yo guhana ishingiyeye ku bushakashatsi bwimbitse, ihuza amahame mpuzamahanga mu guhana n'ibibazo byihariye biri mu murungu nyarwanda, kandi umucamanza agahabwa ubwisanzure bwo gutanga igihano akurikije uburemere bw'icyaha, ingaruka icyaha cyateye, impamvu zatumye agikora, uko uwagikoze yari asanzwe yitwara, imibereho ye bwite n'uburyo icyaha cyakozwemo.

III. ICYEMEZO CY'URUKIKO

- [49] **Rwemeje ko** ikirego cyatanzwe na Kabasinga Florida gifite ishingiro.
- [50] **Rwemeje ko** ingingo ya 133 y'itegeko N° 68/2018 ryo ku wa 30/08/2018 riteganya ibyaha n'ibihano muri rusange, igika cyayo cya gatanu kivuga ko: ***“Iyo gusambanya umwana byakurikiwe no kubana nk'umugabo umugore, igihano kiba igifungo cya burundu kidashobora kugabanywa kubera impamvu nyoroshyacyaha”*** kinyuranyije n'ingingo ya 29, n'iya 151 z'itegeko Nshinga ryo muri 2003 ryavugururwe muri 2015. icyo gika kikaba nta gaciro gifite nkuko biteganywa n'ingingo ya 3 y'itegeko Nshinga.

URUBANZA RS/INCONST/SPEC 00003/2019/SC URUPAPURO RWA 21

[51] **Rutegetse ko** uru rubanza rutangazwa mu igazeti ya Leta.

[52] **RUKIJWE GUTYO KANDI RUSOMEWE MU RUHAME NONE KU WA 04/12/2019.**

Sé
Sam RUGEGE
Perezida

Sé
CYANZAYIRE Aloysie
Umucamanza

Sé
NYIRINKWAYA Immaculée
Umucamanza

Sé
RUKUNDAKUVUGA F.Régis
Umucamanza

Sé
HITIYAREMYE Alphonse
Umucamanza

Sé
NYIRANKURIZA Laurence
Umwanditsi w'Urukiko

<p>ITEKA RYA MINISITIRI N° 21/MOJ/AG/19 RYO KU WA 04/12/2019 RYIRUKANA BURUNDU ABAHESHA B'INKIKO B'UMWUGA</p>	<p>MINISTERIAL ORDER N° 21/MOJ/AG/19 OF 04/12/2019 DISMISSING PROFESSIONAL BAILIFFS</p>	<p>ARRÊTÉ MINISTÉRIEL N° 21/MOJ/AG/19 DU 04/12/2019 PORTANT RÉVOCATION DES HUISSIERS DE JUSTICE PROFESSIONNELS</p>
<p><u>ISHAKIRO</u></p>	<p><u>TABLE OF CONTENTS</u></p>	<p><u>TABLE DES MATIÈRES</u></p>
<p><u>Ingingo ya mbere:</u> Kwirukanwa burundu</p>	<p><u>Article One:</u> Dismissal</p>	<p><u>Article premier:</u> Révocation</p>
<p><u>Ingingo ya 2:</u> Ivanwaho ry'ingingo zinyuranyije n'iri teka</p>	<p><u>Article 2:</u> Repealing provision</p>	<p><u>Article 2:</u> Disposition abrogatoire</p>
<p><u>Ingingo ya 3:</u> Igihe iri teka ritangirira gukurikizwa</p>	<p><u>Article 3:</u> Commencement</p>	<p><u>Article 3:</u> Entrée en vigueur</p>

<p>ITEKA RYA MINISITIRI N° 21/MOJ/AG/19 RYO KU WA 04/12/2019 RYIRUKANA BURUNDU ABAHESHA B'INKIKO B'UMWUGA</p>	<p>MINISTERIAL ORDER N° 21/MOJ/AG/19 OF 04/12/2019 DISMISSING PROFESSIONAL BAILIFFS</p>	<p>ARRÊTÉ MINISTÉRIEL N° 21/MOJ/AG/19 DU 04/12/2019 PORTANT RÉVOCATION DES HUISSIERS DE JUSTICE PROFESSIONNELS</p>
<p>Minisitiri w'Ubutabera/Intumwa Nkuru ya Leta;</p>	<p>The Minister of Justice/Attorney General;</p>	<p>Le Ministre de la Justice/Garde des Sceaux;</p>
<p>Ashingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavugururwe mu 2015, cyane cyane mu ngingo zaryo, iya 121 n'ya 176;</p>	<p>Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 121 and 176;</p>	<p>Vu la Constitution de la République du Rwanda de 2003, révisée en 2015, spécialement en ses articles 121 et 176;</p>
<p>Ashingiye ku Itegeko n° 12/2013 ryo ku wa 22/03/2013 rigenga umurimo w'abahesha b'inkiko, cyane cyane mu ngingo zaryo, iya 43, iya 44, iya 45, iya 46 n'ya 47;</p>	<p>Pursuant to Law n° 12/2013 of 22/03/2013 governing the Bailiff Function, especially in Articles 43, 44, 45, 46 and 47;</p>	<p>Vu la Loi n° 12/2013 du 22/03/2013 régissant la fonction d'huissier de justice, spécialement en ses articles 43, 44, 45, 46 et 47;</p>
<p>Ashingiye ku Iteka rya Perezida n° 27/01 ryo ku wa 18/07/2004 rigena amwe mu Mateka y'Abaminisitiri yemezwa atanyuze mu nama y'Abaminisitiri, cyane cyane mu ngingo yaryo ya mbere;</p>	<p>Pursuant to Presidential Order n° 27/01 of 18/07/2004 determining certain Ministerial Orders which are adopted without consideration by the Cabinet, especially in Article One;</p>	<p>Vu l'Arrêté Présidentiel n° 27/01 du 18/07/2004 déterminant certains Arrêtés Ministériels qui ne sont pas adoptés par le Conseil des Ministres, spécialement en son article premier;</p>
<p>Asubiye ku Iteka rya Minisitiri n° 2154/08.25 ryo ku wa 07/07/2014 rishyiraho abahesha b'inkiko b'umwuga;</p>	<p>Having reviewed Ministerial Order n° 2154/08.25 of 07/07/2014 appointing professional court bailiffs;</p>	<p>Revu l'Arrêté Ministériel n° 2154/08.25 du 07/07/2014 portant nomination des huissiers de justice professionnels;</p>
<p>Asubiye kandi ku Iteka rya Minisitiri n° 858/08.11 ryo ku wa 20/05/2013 rishyiraho</p>	<p>Having also reviewed Ministerial Order n° 858/08.11 of 20/05/2013 publishing a list of</p>	<p>Revu également l'Arrêté Ministériel n° 858/08.11 du 20/05/2013 portant publication de</p>

<p>urutonde rw'abahesha b'inkiko b'umwuga bemerewe gukora uwo murimo;</p> <p>ATEGETSE:</p> <p><u>Ingingo ya mbere: Kwirukanwa burundu</u></p> <p>Abahesha b'inkiko b'umwuga bakurikira birukanwe burundu mu mwuga w'abahesha b'inkiko kubera amakosa akomeye bakoze mu kazi:</p> <p>1° Bwana MPIRIKANYI Gaspard;</p> <p>2° Bwana NTIHEMUKA Jean Baptiste;</p> <p>3° Bwana MIHETO Jean Claude.</p> <p><u>Ingingo ya 2: Ivanwaho ry'ingingo zinyuranyije n'iri teka</u></p> <p>Ingingo zose z'amateka abanziriza iri kandi zinyuranyije na ryo zivanyweho.</p> <p><u>Ingingo ya 3: Igihe iri teka ritangirira gukurikizwa</u></p> <p>Iri teka ritangira gukurikizwa ku muni ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.</p>	<p>professional court bailiffs allowed to exercise the profession;</p> <p>ORDERS:</p> <p><u>Article One: Dismissal</u></p> <p>The following professional bailiffs are dismissed from the bailiff profession due to gross professional misconduct:</p> <p>1° Mr MPIRIKANYI Gaspard;</p> <p>2° Mr NTIHEMUKA Jean Baptiste;</p> <p>3° Mr MIHETO Jean Claude.</p> <p><u>Article 2: Repealing provision</u></p> <p>All prior provisions contrary to this Order are repealed.</p> <p><u>Article 3: Commencement</u></p> <p>This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.</p>	<p>la liste des huissiers de justice professionnels agréés pour exercer la profession;</p> <p>ARRÊTE:</p> <p><u>Article premier: Révocation</u></p> <p>Les huissiers de justice professionnels suivants sont révoqués de la profession d'huissiers pour fautes professionnelles graves:</p> <p>1° M. MPIRIKANYI Gaspard;</p> <p>2° M. NTIHEMUKA Jean Baptiste;</p> <p>3° M. MIHETO Jean Claude.</p> <p><u>Article 2: Disposition abrogatoire</u></p> <p>Toutes les dispositions antérieures contraires au présent arrêté sont abrogées.</p> <p><u>Article 3: Entrée en vigueur</u></p> <p>Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.</p>
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<p>Kigali, ku wa 04/12/2019</p> <p>(sé) BUSINGYE Johnston Minisitiri w'Ubutabera/Intumwa Nkuru ya Leta</p>	<p>Kigali, on 04/12/2019</p> <p>(sé) BUSINGYE Johnston Minister of Justice/Attorney General</p>	<p>Kigali, le 04/12/2019</p> <p>(sé) BUSINGYE Johnston Ministre de la Justice/Garde des Sceaux</p>
<p>Bibonywe kandi bishyizweho Ikirango cya Repubulika:</p> <p>(sé) BUSINGYE Johnston Minisitiri w'Ubutabera/Intumwa Nkuru ya Leta</p>	<p>Seen and sealed with the Seal of the Republic:</p> <p>(sé) BUSINGYE Johnston Minister of Justice/Attorney General</p>	<p>Vu et scellé du Sceau de la République:</p> <p>(sé) BUSINGYE Johnston Ministre de la Justice/Garde des Sceaux</p>

Rwanda Governance Board (RGB)
Ikigo cy'Igihugu Gishinzwe Imiyoborere
Office Rwandais de la Gouvernance

ICYEMEZO CY'UBUZIMAGATOZI
BW'UMURYANGO NYARWANDA UTARI UWA LETA
N° 443/RGB/NGO/LP/03/2019

Dushingiye ku Itegeko n° 04/2012 ryo ku wa 17/02/2012 rigena imitunganyirize n'imikorere by'imiryango nyarwanda itari iya Leta, cyane cyane mu ngingo zaryo za 22 na 23;

Tumaze gusuzuma ubusabe bwawo tugasanga wujuje ibisabwa kugira ngo umuryango nyarwanda utari uwa Leta uhabwe ubuzimagatozi;

Duhaye ubuzimagatozi umuryango **FRATERNITE CHRETIENNE DES PERSONNES MALADES CHRONIQUES ET HANDICAPES DU RWANDA (FCPCHR)**

Bikorewe i Kigali, ku wa 13/03/2019

(sé)
Dr. KAITESI Usta
Umukuru w'Urwego w'Umusigire

Rwanda Governance Board	<i>Urwego rw'Igihugu rw'Imiyoborere RGB</i>	Office Rwandais de la Gouvernance
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Annex: DETAILS ON THE REGISTRATION

**Name of the Organization: FRATERNITE CHRETIENNE DES PERSONNES MALADES
CHRONIQUES ET HANDICAPEES DU RWANDA
(FCPCHR) .**

Headquarters/ Address: RULINDO DISTRICT

Legal Representative: HABIMANA JEAN DE DIEU

Vice Legal Representative: HAVUGIMANA DAMIEN

Certificate of Compliance N°: 443/RGB/NGO/LP/03/2019

Date of issue: 13/03/2019

Type of Organization: NGO

**Mission: PROTECT, PROMOTE AND ADVOCATE FOR THE RIGHTS OF PEOPLE WITH
DISABILITIES WITHOUT DISTINCTION.**

REPUBULIKA Y’U RWANDA

MINISITERI Y’UBUTEGETSI BW’IGIHUGU

P.O.BOX 3445, KIGALI
Website: www.minaloc.gov.rw

ICYEMEZO GITANGA UBURENGANZIRA BWO GUHINDURA IZINA

Minisitiri w’Ubutegetsi bw’Igihugu;

Ashingiye ku Itegeko n° 32/2016 ryo ku wa 28/08/2016 rigenga abantu n’umuryango, cyane cyane mu ngingo yaryo ya 42;

Ashingiye ku Iteka rya Minisitiri n° 001/07.01 ryo ku wa 17/01/2017 rishyiraho uburyo n’inzira bikurikizwa mu guhindura izina;

Amaze kubona ibaruwa ya NDIMURWANGO Jean Bosco yakiriwe ku wa 06/09/2019 isaba uburenganzira bwo guhindura amazina asanzwe yanditse mu gitabo cy’Irangamimerere;

Yemeje ko:

Bwana NDIMURWANGO Jean Bosco utuye mu Mudugudu wa Ruhina, Akagari ka Ruli, Umurenge wa Shyogwe, Akarere ka Muhanga mu Ntara y’Amajyepfo, uboneka kuri telephone 0788777171/0727153706; ahinduye amazina asanganywe.

Kuva ubu yiswe : **NDIMURWAYO Jean Bosco.**

Bikorewe i Kigali, ku wa 31/10/2019

(sé)

Prof. SHYAKA Anastase
Minisitiri

REPUBLIKA Y’U RWANDA

MINISITERI Y’UBUTEGETSI BW’IGIHUGU

P.O.BOX 3445, KIGALI

Website: www.minaloc.gov.rw

ICYEMEZO GITANGA UBURENGANZIRA BWO GUHINDURA IZINA

Minisitiri w’Ubutegetsi bw’Igihugu;

Ashingiye ku Itegeko n° 32/2016 ryo ku wa 28/08/2016 rigenga abantu n’umuryango, cyane cyane mu ngingo yaryo ya 42;

Ashingiye ku Iteka rya Minisitiri n° 001/07.01 ryo ku wa 17/01/2017 rishyiraho uburyo n’inzira bikurikizwa mu guhindura izina;

Amaze kubona ibaruwa ya UWAYO Clarisse yakiriwe ku wa 07/05/2018 isaba uburenganzira bwo guhindura amazina asanzwe yanditse mu gitabo cy’Irangamimerere;

Yemeje ko:

Madamu UWAYO Clarisse utuye mu Mudugudu wa Rukundo, Akagari ka Gacundezi, Umurenge wa Rwimiyaga, Akarere ka Nyagatare mu Ntara y’Iburasirazuba, uboneka kuri telephone 0788441366; ahinduye amazina asanganywe.

Kuva ubu yiswe : **UWAYO BUTERA Clarisse.**

Bikorewe i Kigali, ku wa 18/11/2019

(sé)

Prof. SHYAKA Anastase

Minisitiri

REPUBULIKA Y’U RWANDA

MINISITERI Y’UBUTEGETSI BW’IGIHUGU

P.O.BOX 3445, KIGALI

Website: www.minaloc.gov.rw

ICYEMEZO GITANGA UBURENGANZIRA BWO GUHINDURA IZINA

Minisitiri w’Ubutegetsi bw’Igihugu;

Ashingiye ku Itegeko n° 32/2016 ryo ku wa 28/08/2016 rigenga abantu n’umuryango, cyane cyane mu ngingo yaryo ya 42;

Ashingiye ku Iteka rya Minisitiri n° 001/07.01 ryo ku wa 17/01/2017 rishyiraho uburyo n’inzira bikurikizwa mu guhindura izina;

Amaze kubona ibaruwa ya MACABIRANYA Jean Pierre yakiriwe ku wa 17/10/2019 isaba uburenganzira bwo guhindura amazina asanzwe yanditse mu gitabo cy’Irangamimerere;

Yemeje ko:

Bwana MACABIRANYA Jean Pierre mwene KARIMUNZIRA Phenias na MUKARUSAGARA Stephanie utuye mu Mudugudu wa Muyira, Akagari ka Muyira, Umurenge wa Manihira, Akarere ka Rutsiro mu Ntara y’Iburengerazuba, uboneka kuri telephone 0784355854; ahinduye amazina asanganywe.

Kuva ubu yiswe : **NZABONIMPA Jean Pierre.**

Bikorewe i Kigali, ku wa 19/11/2019

(sé)

Prof. SHYAKA Anastase

Minisitiri

REPUBLIKA Y’U RWANDA

MINISITERI Y’UBUTEGETSI BW’IGIHUGU

P.O.BOX 3445, KIGALI

Website: www.minaloc.gov.rw

ICYEMEZO GITANGA UBURENGANZIRA BWO GUHINDURA IZINA

Minisitiri w’Ubutegetsi bw’Igihugu;

Ashingiye ku Itegeko n° 32/2016 ryo ku wa 28/08/2016 rigenga abantu n’umuryango, cyane cyane mu ngingo yaryo ya 42;

Ashingiye ku Iteka rya Minisitiri n° 001/07.01 ryo ku wa 17/01/2017 rishyiraho uburyo n’inzira bikurikizwa mu guhindura izina;

Amaze kubona ibaruwa ya INEZA Parfait Boris yakiriwe ku wa 18/03/2019 isaba uburenganzira bwo guhindura amazina asanzwe yanditse mu gitabo cy’Irangamimerere;

Yemeje ko:

Bwana INEZA Parfait Boris utuye mu Mudugudu w’Amizero, Akagari ka Nyamugari, Umurenge wa Gatsata, Akarere ka Gasabo, Umujyi wa Kigali, ubarizwa kuri telephone 0788566069; ahinduye amazina asanganywe.

Kuva ubu yiswe : **NZIYOMAZE INEZA Parfait Boris.**

Bikorewe i Kigali, ku wa 18/11/2019

(sé)

Prof. SHYAKA Anastase

Minisitiri

REPUBLIKA Y’U RWANDA

MINISITERI Y’UBUTEGETSI BW’IGIHUGU

P.O.BOX 3445, KIGALI

Website: www.minaloc.gov.rw

ICYEMEZO GITANGA UBURENGANZIRA BWO GUHINDURA IZINA

Minisitiri w’Ubutegetsi bw’Igihugu;

Ashingiye ku Itegeko n° 32/2016 ryo ku wa 28/08/2016 rigenga abantu n’umuryango, cyane cyane mu ngingo yaryo ya 42;

Ashingiye ku Iteka rya Minisitiri n° 001/07.01 ryo ku wa 17/01/2017 rishyiraho uburyo n’inzira bikurikizwa mu guhindura izina;

Amaze kubona ibaruwa ya BUSHI George yakiriwe ku wa 09/09/2019 isaba uburenganzira bwo guhindura amazina asanzwe yanditse mu gitabo cy’Irangamimerere;

Yemeje ko:

Bwana BUSHI George mwene RUZINDANA John na BONABANA Juliet utuye mu Mudugudu wa Nyasine, Akagari ka Gishuro, Umurenge wa Tabagwe, Akarere ka Nyagatare, Intara y’Iburasirazuba, ubarizwa kuri telephone 0784126704; ahinduye amazina asanganywe.

Kuva ubu yiswe : **RUZINDANA George.**

Bikorewe i Kigali, ku wa 26/11/2019

(sé)

Prof. SHYAKA Anastase

Minisitiri

REPUBLIKA Y’U RWANDA

MINISITERI Y’UBUTEGETSI BW’IGIHUGU

P.O.BOX 3445, KIGALI

Website: www.minaloc.gov.rw

ICYEMEZO GITANGA UBURENGANZIRA BWO GUHINDURA IZINA

Minisitiri w’Ubutegetsi bw’Igihugu;

Ashingiye ku Itegeko n° 32/2016 ryo ku wa 28/08/2016 rigenga abantu n’umuryango, cyane cyane mu ngingo yaryo ya 42;

Ashingiye ku Iteka rya Minisitiri n° 001/07.01 ryo ku wa 17/01/2017 rishyiraho uburyo n’inzira bikurikizwa mu guhindura izina;

Amaze kubona ibaruwa ya RUTAGANWA AHIRWE Annick yakiriwe ku wa 25/05/2018 isaba uburenganzira bwo guhindura amazina asanzwe yanditse mu gitabo cy’Irangamimerere;

Yemeje ko:

Madamu RUTAGANWA AHIRWE Annick, utuye mu Mudugudu wa Rugwiro, Akagari ka Nyakabanda, Umurenge wa Niboye, Akarere ka Kicukiro, Umujyi wa Kigali, ubarizwa kuri telephone N° 0788442300; ahinduye amazina asanganywe.

Kuva ubu yiswe : **AHIRWE Annick.**

Bikorewe i Kigali, ku wa 09/12/2019

(sé)

Prof. SHYAKA Anastase

Minisitiri

REPUBLIKA Y’U RWANDA

MINISITERI Y’UBUTEGETSI BW’IGIHUGU

P.O.BOX 3445, KIGALI

Website: www.minaloc.gov.rw

ICYEMEZO GITANGA UBURENGANZIRA BWO GUHINDURA IZINA

Minisitiri w’Ubutegetsi bw’Igihugu;

Ashingiye ku Itegeko n° 32/2016 ryo ku wa 28/08/2016 rigenga abantu n’umuryango, cyane cyane mu ngingo yaryo ya 42;

Ashingiye ku Iteka rya Minisitiri n° 001/07.01 ryo ku wa 17/01/2017 rishyiraho uburyo n’inzira bikurikizwa mu guhindura izina;

Amaze kubona ibaruwa ya NTAWUGASHIRA yakiriwe ku wa 16/05/2019 isaba uburenganzira bwo guhindura amazina asanzwe yanditse mu gitabo cy’Irangamimerere;

Yemeje ko:

Bwana NTAWUGASHIRA mwene BUHWEJE Paul na MUKAKIMENYI Pascasie utuye mu Mudugudu wa Karagaju, Akagari ka Butangampundu, Umurenge wa Burega, Akarere ka Rulindo, mu Ntara y’Amajyaruguru, uboneka kuri telefone N° 0788403395; ahinduye amazina asanganywe.

Kuva ubu yiswe : **NTAWUGASHIRA Jean Bosco.**

Bikorewe i Kigali, ku wa 16/07/2019

(sé)

Prof. SHYAKA Anastase

Minisitiri

REPUBULIKA Y’U RWANDA

MINISITERI Y’UBUTEGETSI BW’IGIHUGU

P.O.BOX 3445, KIGALI

Website: www.minaloc.gov.rw

ICYEMEZO GITANGA UBURENGANZIRA BWO GUHINDURA IZINA

Minisitiri w’Ubutegetsi bw’Igihugu;

Ashingiye ku Itegeko n° 32/2016 ryo ku wa 28/08/2016 rigenga abantu n’umuryango, cyane cyane mu ngingo yaryo ya 42;

Ashingiye ku Iteka rya Minisitiri n° 001/07.01 ryo ku wa 17/01/2017 rishyiraho uburyo n’inzira bikurikizwa mu guhindura izina;

Amaze kubona ibaruwa ya GATETE Janvier yakiriwe ku wa 24/09/2019 isaba uburenganzira bwo guhindura amazina asanzwe yanditse mu gitabo cy’Irangamimerere;

Yemeje ko:

Bwana GATETE Janvier mwene GATETE Charles na MUKANKUSI Violette utuye mu Mudugudu wa Mwezi, Akagari ka Nyaruhombo, Umurenge wa Rwaniro, Akarere ka Huye mu Ntara y’Amajyepfo, uboneka kuri telephone n° 0787484323; ahinduye izina asanganywe.

Kuva ubu yiswe: **GATETE NIZEYIMANA Janvier.**

Bikorewe i Kigali, ku wa 26/11/2019

(sé)

Prof. SHYAKA Anastase

Minisitiri

REPUBULIKA Y’U RWANDA

MINISITERI Y’UBUTEGETSI BW’IGIHUGU

P.O.BOX 3445, KIGALI

Website: www.minaloc.gov.rw

ICYEMEZO GITANGA UBURENGANZIRA BWO GUHINDURA IZINA

Minisitiri w’Ubutegetsi bw’Iguhugu;

Ashingiye ku Itegeko n° 32/2016 ryo ku wa 28/08/2016 rigenga abantu n’umuryango, cyane cyane mu ngingo yaryo ya 42;

Ashingiye ku Iteka rya Minisitiri n° 001/07.01 ryo ku wa 17/01/2017 rishyiraho uburyo n’inzira bikurikizwa mu guhindura izina;

Amaze kubona ibaruwa ya HAKIZIMANA Emmanuel yakiriwe ku wa 06/09/2019 isaba uburenganzira bwo guhindura amazina asanzwe yanditse mu gitabo cy’Irangamimerere;

Yemeje ko:

Bwana HAKIZIMANA Emmanuel mwene KAYITARE Daniel na MUGOREWAYITU Agnès utuye mu Mudugudu wa Bigega, Akagari ka Gahondo, Umurenge wa Busasamana, Akarere ka Nyanza mu Ntara y’Amajyepfo, uboneka kuri telephone n° 0788211669; ahinduye amazina asanganywe.

Kuva ubu yiswe: **KAYITARE Emmanuel.**

Bikorewe i Kigali, ku wa 19/11/2019

(sé)

Prof. SHYAKA Anastase

Minisitiri

INGINGO Z'INGENZI Z'URWANDIKO RWA BAHATI Prince RUSABA GUHINDURA IZINA

Uwitwa BAHATI Prince mwene NKUNDAKOZERA Michel na KAZEGE, utuye mu Mudugudu wa Rwinzovu, Akagari ka Kamatamu, Umurenge wa Kacyiru, Akarere ka Gasabo, Umujyi wa Kigali, uboneka kuri telephone N° + 254780444494 /0788473139;

Yasabye uburenganzira bwo guhindura amazina asanganywe, BAHATI Prince, akongeramo izina **NKUNDAKOZERA** bityo akitwa **BAHATI NKUNDAKOZERA Prince** mu Irangamimerere;

Impamvu atanga ni uko izina NKUNDAKOZERA ari izina rya se ashaka kwitwa nk'izina ry'umuryango.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, kongera izina **NKUNDAKOZERA** ku mazina asanganywe, BAHATI Prince, bityo akitwa **BAHATI NKUNDAKOZERA Prince** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

INGINGO Z'INGENZI Z'URWANDIKO RWA IRADUKUNDA Rachel RUSABA GUHINDURA IZINA

Uwitwa IRADUKUNDA Rachel mwene SINYIGENGA Beatrice utuye mu Mudugudu w'Umucyo, Akagari k'Agatare, Umurenge wa Nyarugenge, Akarere ka Nyarugenge, Umujyi wa Kigali, uboneka kuri telephone N° 0786695244/0788532540;

Yasabye uburenganzira bwo kongera izina **KAYIZAKIRE** mu mazina asanganywe, IRADUKUNDA Rachel akitwa **IRADUKUNDA KAYIZAKIRE Rachel** mu Irangamimerere;

Impamvu atanga ni uko izina KAYIZAKIRE ari izina rikomoka kuri se witwa KAYIZACYIRE Jean Bosco ashaka kongeramo mu buryo bwemewe n'amategeko ; kubera ko yari yaramaze n'ubundi kuryiha mu buryo bunyuranyije n'amategeko.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, kongera izina **KAYIZAKIRE** mu mazina asanganywe, IRADUKUNDA Rachel, bityo akitwa **IRADUKUNDA KAYIZAKIRE Rachel** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

INGINGO Z'INGENZI Z'URWANDIKO RWA NYIRABAKIGA Marie Chantal RUSABA GUHINDURA IZINA

Uwitwa NYIRABAKIGA Marie Chantal (wiyise NYIRABAHIGA Marie Chantal), mwene SEBUSHISHI na NYIRANGIRIMANA, utuye mu Mudugudu wa Buhoro, Akagari ka Nyakabanda II, Umurenge wa Nyakabanda, Akarere ka Nyarugenge, Umujyi wa Kigali, uboneka kuri telephone N° 0788554747/0788586993;

Yasabye uburenganzira bwo guhindura amazina ye NYIRABAKIGA Marie Chantal, yiswe n'ababyeyi, agasimbuza izina NYIRABAKIGA izina **NYIRABAHIGA** akitwa **NYIRABAHIGA Marie Chantal** mu Irangamimerere;

Impamvu atanga ni uko izina NYIRABAKIGA ryamuteraga ipfunwe, biza kuba ngombwa ko arihindura arisimbuza NYIRABAHIGA, akaba yifuza kubyemererwa binyuze mu nzira zemewe n'amategeko kugira ngo azabone ibyangombwa byanditsheho amazina **NYIRABAHIGA Marie Chantal** nk'uko yabyandikishije mu Irangamimerere akaza no kubona Green Card yo muri Leta Zunze Ubumwe z'Amerika kugira ngo afatirane aya mahirwe ngo azajye gushakirayo indi mibereho.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, guhindura amazina NYIRABAKIGA Marie Chantal, agasimbuza izina NYIRABAKIGA izina **NYIRABAHIGA** mu mazina asanganywe NYIRABAKIGA Marie Chantal biryo akitwa **NYIRABAHIGA Marie Chantal** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

INGINGO Z'INGENZI Z'URWANDIKO RWA MUGABE IRUNGA RUSABA GUHINDURA IZINA

Uwitwa MUGABE IRUNGA mwene MUGABE Aron na UWASE Albertine, utuye mu Mudugudu wa Rugende, Akagari ka Ruhanga, Umurenge wa Rusororo, Akarere ka Gasabo, Umujyi wa Kigali, uboneka kuri telephone N° 0780354903;

Yasabye uburenganzira bwo kongera izina **Chance** ku mazina asanganywe, MUGABE IRUNGA, akitwa **IRUNGA MUGABE Chance** mu Irangamimerere;

Impamvu atanga ni uko izina Chance ari izina yabatijwe.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, kongera izina **Chance** ku mazina asanganywe, MUGABE IRUNGA, akitwa **IRUNGA MUGABE Chance** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

**INGINGO Z'INGENZI Z'URWANDIKO RWA BENIMANA Clovis RUSABA
GUHINDURA IZINA**

Uwitwa BENIMANA Clovis, mwene SABAYIJYA na MUKANDANGA, utuye mu Mudugudu wa Nyagaca, Akagari ka Ruyenzi, Umurenge wa Runda, Akarere ka Kamonyi, Intara y'Amajyepfo, uboneka kuri telephone N° 0785169192;

Yasabye uburenganzira bwo guhindura amazina asanganywe BENIMANA Clovis, akongeraho izina **NDIYUNZE**, akitwa **BENIMANA NDIYUNZE Clovis** mu Irangamimerere;

Impamvu atanga ni uko izina **NDIYUNZE** ari izina yiswe n'ababyeyi, aza kurimenya ageze mu mashuri yisumbuye, aryongera mu mazina ye ku ishuri, ubu ibyangombwa bye by'ishuri bikaba byanditsemo aya mazina.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, kongera izina **NDIYUNZE** mu mazina asanganywe, BENIMANA Clovis, bityo akitwa **BENIMANA NDIYUNZE Clovis** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

**INGINGO Z'INGENZI Z'URWANDIKO RWA IRADUKUNDA Rehema RUSABA
GUHINDURA IZINA**

Uwitwa IRADUKUNDA Rehema, mwene NTAWIGIRA Said na NIRERE Fatuma, utuye mu Mudugudu wa Kiberinka, Akagari ka Mumena, Umurenge wa Nyamirambo, Akarere ka Nyarugenge, Umujyi wa Kigali, uboneka kuri telephone N° 0788631765;

Yasabye uburenganzira bwo gusimbuza izina Rehema izina **Rahmat** ku mazina asanganywe IRADUKUNDA Rehema akitwa **IRADUKUNDA Rahmat** mu Irangamimerere;

Impamvu atanga ni uko izina Rahmat ari izina yahawe mu idini ya Isilamu.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, gusimbuza izina Rehema izina **Rahmat** ku mazina asanganywe IRADUKUNDA Rehema bityo akitwa **IRADUKUNDA Rahmat** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

INGINGO Z'INGENZI Z'URWANDIKO RWA RUSANGANWA Théogène RUSABA GUHINDURA AMAZINA

Uwitwa RUSANGANWA Théogène mwene RUSANGANWA Appolinaire na BATAMURIZA Immaculate, utuye mu Mudugudu wa Gakirage, Akagari ka Gakirage, Umurenge wa Nyagatare, Akarere ka Nyagatare, Intara y'Iburasirazuba, uboneka kuri telephone N° 0723967164/0788229129;

Yasabye uburenganzira bwo gusimbuza izina Théogène izina **Augustin** ku mazina asanganywe, RUSANGANWA Théogène akitwa **RUSANGANWA Augustin**;

Impamvu atanga ni uko izina Augustin ari izina yabatijwe akaba ashaka kuryitwa ku buryo bwemewe n'amategeko.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, gusimbuza izina Théogène izina **Augustin** ku mazina asanganywe, RUSANGANWA Théogène bityo akitwa **RUSANGANWA Augustin** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

INGINGO Z'INGENZI Z'URWANDIKO RWA KABANDANA B. Kevine RUSABA GUHINDURA IZINA

Uwitwa KABANDANA B. Kevine mwene KABANDANA Théogène na SIMUBI Odette, utuye mu Mudugudu wa Mugera, Akagari ka Mugera, Umurenge wa Gatsibo, Akarere ka Gatsibo, Intara y'Iburasirazuba, uboneka kuri telephone N° 0780068055;

Yasabye uburenganzira bwo gukura izina KABANDANA no kurambura izina rye **BARAKA** ryari ryarahinwe kubera kwandikishwa ku mazina atatu, maze iyi nyuguti B. igasimburwa n'izina **BARAKA** bityo akitwa **BARAKA Kevine** mu Irangamimerere;

Impamvu atanga ni uko ubwo ababyeyi be bamwise KABANDANA BARAKA Kevine, mu gihe cyo kumwandikisha mu Irangamimerere, bamwandikishije nka KABANDANA B. Kevine, ariko agiye kwiga bamwandikisha BARAKA Kevine, aba ariyo yigiraho kugeza aho asoreje amashuri yisumbuye; akaba ashaka kugira amazina asa mu nyandiko ze zose.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, gukura izina KABANDANA mu mazina ye no gusimbuza inyuguti B. izina rye rirambuye, **BARAKA** bityo akitwa **BARAKA Kevine** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

**INGINGO Z'INGENZI Z'URWANDIKO RWA MUJYANAMA Egide RUSABA
GUHINDURA IZINA**

Uwitwa MUJYANAMA Egide mwene NDAHAYO Anaclat na NTABUGI utuye mu Mudugudu w'Amataba, Akagari ka Bugoyi Umurenge wa Gisenyi, Akarere ka Rubavu, Intara y'Iburengerazuba, uboneka kuri telephone N° 0787800071;

Yasabye uburenganzira bwo guhindura izina rye *MUJYANAMA* akarisimbuza izina **MUJANAMA** no kongera izina **Evans** ku mazina asanganywe, MUJYANAMA Egide akitwa **MUJANAMA Egide Evans** mu Irangamimerere;

Impamvu atanga ni uko izina *MUJYANAMA* baryanditse nabi ubwo yigaga muri DR Congo bakanamutegeka kongera izina Evans akaba abisaba kugira ngo ahuze ibyangombwa bye.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, guhindura izina *MUJYANAMA* akarisimbuza izina **MUJANAMA** no kongera izina **Evans** mu mazina asanganywe, MUJYANAMA Egide bityo akitwa **MUJANAMA Egide Evans** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

**INGINGO Z'INGENZI Z'URWANDIKO RWA MUGABEKAZI Grace RUSABA
GUHINDURA IZINA**

Uwitwa MUGABEKAZI Grace mwene MUGABE Emmanuel na IRIBAGIZA Consolée utuye mu Mudugudu w'Iriba, Akagari ka Kagina, Umurenge wa Kicukiro, Akarere ka Kicukiro, Umujyi wa Kigali, uboneka kuri telephone N° 0780602804;

Yasabye uburenganzira bwo gusimbuza izina MUGABEKAZI izina MUGABE ku mazina asanganywe, MUGABEKAZI Grace akitwa **MUGABE Grace** mu Irangamimerere;

Impamvu atanga ni uko izina MUGABE ari izina rya se ashaka kwitwa nk'izina ry'umuryango.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, gusimbuza izina MUGABEKAZI izina MUGABE ku mazina asanganywe, MUGABEKAZI Grace bityo akitwa **MUGABE Grace** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

**INGINGO Z'INGENZI Z'URWANDIKO RWA NSANZUWERA MUKAMUHIRWA
Immaculée RUSABA GUHINDURA AMAZINA**

Uwitwa NSANZUWERA MUKAMUHIRWA Immaculée, mwene KAVANGE Pierre Claver na MUKANKUBANA Bernadette, utuye mu Gihugu cy'Ububiligi, Zavelstraat, 30; 1500 Halle, uboneka kuri telephone N° +32488617485;

Mu Rwanda, abarizwa mu Mudugudu w'Indatwa, Akagari ka Kigarama, Umurenge wa Kigarama, Akarere ka Kicukiro, Umujyi wa Kigali, ubarizwa no kuri telephone N° 0783663315;

Yasabye uburenganzira bwo guhindura amazina asanganywe, NSANZUWERA MUKAMUHIRWA Immaculée agakura izina *NSANZUWERA* muri aya mazina, akitwa **MUKAMUHIRWA Immaculée** mu Irangamimerere.

Impamvu atanga ni uko mu mwaka wa 1995 yagiye gutura mu Gihugu cy'Ububiligi akoresha amazina yari yariswe n'ababyeyi be ari yo MUKAMUHIRWA Immaculée ndetse aza no guhabwa ubwenehugu bw'Ububiligi yitwa **MUKAMUHIRWA Immaculée**.

Yari yarasabye kwitwa izina ry'umugabo we, NSANZUWERA bityo aza kwitwa *NSANZUWERA MUKAMUHIRWA Immaculée* mbere yo gutura mu Gihugu cy'Ububiligi, aho yari yarabaye igihe gito akimenyekanisha ku mazina *MUKAMUHIRWA Immaculée*.

Ubu yifuza gukura izina *NSANZUWERA* mu mazina ye, mu rwego rwo guhuza umwirondoro afite mu byangombwa by'aho atuye mu Gihugu cy'Ububiligi n'ibyangombwa byo mu Rwanda.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, gukura izina *NSANZUWERA* mu mazina asanganywe, *NSANZUWERA MUKAMUHIRWA Immaculée* bityo akitwa **MUKAMUHIRWA Immaculée** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

**INGINGO Z'INGENZI Z'URWANDIKO RWA BARENGAYABO Vincent RUSABA
GUHINDURA IZINA**

Uwitwa BARENGAYABO Vincent mwene BIZIYAREMYE na UWIZEYIMANA Anastasie, utuye mu Mudugudu wa Nyagacaca, Akagari ka Ruyenzi, Umurenge wa Runda, Akarere ka Kamonyi, Intara y'Amajyepfo, uboneka kuri telephone N° 0786306617/0726637050;

Yasabye uburenganzira bwo gusimbuza izina BARENGAYABO izina **NTWALI** ku mazina asanganywe, BARENGAYABO Vincent bityo akitwa **NTWALI Vincent** mu Irangamimerere;

Impamvu atanga ni uko izina BARENGAYABO rimutera ipfunwe muri bagenzi be.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, gusimbuza izina BARENGAYABO izina **NTWALI** ku mazina asanganywe, BARENGAYABO Vincent bityo akitwa **NTWALI Vincent** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

**INGINGO Z'INGENZI Z'URWANDIKO RWA MUTAVUKA Kevine RUSABA
GUHINDURA AMAZINA**

Uwitwa MUTAVUKA Kevine mwene SAYINZOGA Emmanuel na UWINDAMUTSA Jeanne utuye mu Mudugudu wa Bamporeze I, Akagari ka Busanza, Umurenge wa Kanombe, Akarere ka Kicukiro, Umujyi wa Kigali, uboneka kuri telephone N° 0780884185;

Yasabye uburenganzira bwo gusimbuza izina MUTAVUKA izina **RULINDA** mu mazina asanganywe, MUTAVUKA Kevine akitwa **RULINDA Kevine** mu Irangamimerere;

Impamvu atanga ni uko izina MUTAVUKA ari izina ry'irigenurano rikaba rimutera ipfunwe muri bagenzi be. Ikindi ni uko izina Rulinda ari izina yiswe akiri muto ariko ntiriyandikwa ku ndangamuntu.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, gusimbuza izina MUTAVUKA izina **RULINDA** mu mazina asanganywe, MUTAVUKA Kevine akitwa **RULINDA Kevine** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

**INGINGO Z'INGENZI Z'URWANDIKO RWA MWISENEZA Norbert RUSABA
GUHINDURA IZINA**

Uwitwa MWISENEZA Norbert mwene NSENGIYUMVA Thomas na NYIRAVUMERA Assoumpta, utuye mu Mudugudu wa Kiyovu, Akagari ka Kanyefurwe, Umurenge wa Nyakiriba, Akarere ka Rubavu, Intara y'Iburengerazuba, uboneka kuri telephone N° 0788757031;

Yasabye uburenganzira bwo guhindura amazina asanganywe, MWISENEZA Norbert, akongeramo izina **IMURINDE**, akitwa **MWISENEZA IMURINDE Norbert** mu Irangamimerere;

Impamvu atanga ni uko izina IMURINDE ari izina yakoresheje mu byangombwa bye byo ku ishuri.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, kongera izina **IMURINDE** ku mazina asanganywe, MWISENEZA Norbert bityo akitwa **MWISENEZA IMURINDE Norbert** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

INGINGO Z'INGENZI Z'URWANDIKO RWA MUSABIMANA Gilbert RUSABA GUHINDURA IZINA

Uwitwa MUSABIMANA Gilbert mwene MUSABIMANA Hussein na NYIRANSABIMANA Salama, utuye mu Mudugudu w'Umucyo, Akagari k'Agatare, Umurenge wa Nyarugenge, Akarere ka Nyarugenge mu Mujyi wa Kigali, uboneka kuri telephone n° 0783231892/ 0783644384;

Yasabye uburenganzira bwo guhindura amazina asanganywe, MUSABIMANA Gilbert, agasimbuza izina Gilbert izina **Djibril**, akitwa **MUSABIMANA Djibril** mu Irangamimerere;

Impamvu atanga ni uko izina Djibril ari izina rye kuva mu bwana kandi akaba ari naryo yigiyeho ariko ryandikwa nabi.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, guhindura izina Gilbert akarisimbuza izina **Djibril**, mu mazina asanganywe, MUSABIMANA Gilbert, bityo akitwa **MUSABIMANA Djibril** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

INGINGO Z'INGENZI Z'URWANDIKO RWA NZABANDORA Eric Nelly RUSABA GUHINDURA IZINA

Uwitwa NZABANDORA Eric Nelly mwene MURENZI Antoine na KANKUNDIYE, utuye mu Mudugudu w'Amahoro, Akagari ka Ryabega, Umurenge wa Nyagatare, Akarere ka Nyagatare mu Ntara y'Iburasirazuba, uboneka kuri telephone n° 0785488614;

Yasabye uburenganzira bwo guhindura amazina asanganywe, NZABANDORA Eric Nelly, agasimbuza izina NZABANDORA izina **MANZI**, n'izina Eric akarisimbuza izina **Brian** akitwa **MANZI Brian Nelly** mu Irangamimerere;

Impamvu atanga ni uko izina NZABANDORA ari izina ry'irigenurano naho izina Eric ni izina yiswe n'abamureraga kubera amateka Igihugu cyacu cyanyuzemo amusiga ari imfubyi, bituma atabasha kumenya amazina ababyeyi be bari baramwise kubera ubuzima bubu amateka y'Igihugu cyacu yamunyujijemo; Brian akaba ariryo yiswe n'ababyeyi mbere y'uko bapfa kandi akaba ari naryo yabatijwe.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, gusimbuza izina Gilbert NZABANDORA izina **MANZI**, n'izina Eric rigasimburwa n'izina izina **Brian** ku mazina asanganywe, NZABANDORA Eric Nelly, bityo akitwa **MANZI Brian Nelly** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

INGINGO Z'INGENZI Z'URWANDIKO RWA FURAHА Bienfait RUSABA GUHINDURA IZINA

Uwitwa FURAHА Bienfait mwene HAKIZAYEZU Leonard na MUKAREMERA Angelique, utuye mu Mudugudu wa Giraneza, Akagari ka Bugoyi, Umurenge wa Gienyi, Akarere ka Rubavu mu Ntara y'Iburengerazuba, uboneka kuri telephone n° 0788430367/0788769975;

Yasabye uburenganzira bwo kongera izina **HAKIZAYEZU** ku mazina asanganywe, FURAHА Bienfait bityo akitwa **HAKIZAYEZU FURAHА Bienfait** mu Irangamimerere;

Impamvu atanga ni uko ashaka kugira izina ry'Ikinyarwanda. Ikindi ni uko izina HAKIZAYEZU ari izina rya se.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, kongera izina **HAKIZAYEZU** ku mazina asanganywe, FURAHА Bienfait, bityo akitwa **HAKIZAYEZU FURAHА Bienfait** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

INGINGO Z'INGENZI Z'URWANDIKO RWA RUSARO Patience RUSABA GUHINDURA IZINA

Uwitwa RUSARO Patience mwene KANKIRIHO Fred na KAMIKAZI Jolly, utuye mu Mudugudu wa Matimba II, Akagari ka Matimba, Umurenge wa Matimba, Akarere ka Nyagatare mu Ntara y'Iburasirazuba, uboneka kuri telephone n° 0784876995/0788358714/ 0788349204;

Yasabye uburenganzira bwo guhindura amazina asanganywe, RUSARO Patience, agasimbuza izina RUSARO, amazina **CANIRA KANKIRIHO** mu mazina asanganywe, RUSARO Patience, akitwa **CANIRA KANKIRIHO Patience** mu Irangamimerere;

Impamvu atanga ni uko se umubyara yamwise izina ry'iribyiniriro ariryo **CANIRA**, aza gukomeza kujya aritwa kugeza ubwo ryanditswe mu byangombwa by'ishuri, n'izina KANKIRIHO rikaba ari izina rya se yahisemo kwitwa nyuma y'uko se yitabye Imana, bityo aza kwitwa RUSARO Patience kugeza abonye impamyabumenyi y'Amashuri Yisumbuye.

Akaba asaba kwemererwa, binyuze mu nzira zemewe n'amategeko, guhindura amazina yari asanganywe, RUSARO Patience, akayasimbuza amazina, **CANIRA KANKIRIHO Patience**, bityo akitwa **CANIRA KANKIRIHO Patience** mu gitabo cy'Irangamimerere kirimo Inyandiko ye y'Ivuka.

**ICYEMEZO NORCA /362/2013 CYO KU WA 22/04/2013 GIHA UBUZIMAGATOZI
«COOPERATIVE DE PRODUCTION D'ANANAS DE RUGARAMA» (COOPRARU)**

Umuyobozi w'Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative;

Ashingiye ku Itegeko no 50/2007 ryo ku wa 18 Nzeri 2007 rigena ishyirwaho, imiterere n'imikorere y'Amakoperative mu Rwanda, nk'uko ryavuguruwe kandi ryujujwe kugeza ubu, cyane cyane mu ngingo yaryo ya 23, igika cya 3;

Ashingiye ku Itegeko no 16/2008 ryo ku wa 11/06/2008 rishyiraho Ikigo cy'Igihugu gishinzwe guteza Imbere Amakoperative, cyane cyane mu ngingo yaryo ya 3, igika cya 2;

Abisabwe na Perezidante wa Koperative «COOPRARU» ifite icyicaro i Matunguru, Umurenge wa Rugarama, Akarere ka Gatsibo, Intara y'Iburasirazuba;

YEMEJE:

Ingingo ya mbere:

Koperative «COOPRARU» ifite icyicaro i Matunguru, Umurenge wa Rugarama, Akarere ka Gatsibo, Intara y'Iburasirazuba, ihawe ubuzimagatozi.

Ingingo ya 2:

Koperative «COOPRARU» igamije guteza imbere ubuhinzi bw'inanasi. Ntiyemerewe gukora indi mirimo inyuranye n'iyi ihereye ubuzimagatozi, keretse ibanje kubisaba ikanabihirwa uburenganzira.

Ingingo ya 3:

Koperative «COOPRARU» itegetswe gutangaza iki Cyemezo mu Igazeti ya Leta ya Repubulika y'u Rwanda mu gihe kitarenze iminsi mirongo itatu (30) ikimara kugihabwa

Kigali, ku wa 22/04/2013

(sé)

MUGABO Damien

Umuyobozi w'Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative

ICYEMEZO N° RCA/0666/2019 CYO KU WA 25/11/2019 GIHA UBUZIMAGATOZI KOPERATIVE «IMBERE HEZA MUGORE-MUGANZA»

Umuyobozi Mukuru w'Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative;

Ashingiye ku Itegeko n° 50/2007 ryo ku wa 18 Nzeri 2007 rigena ishyirwaho, imiterere n'imikorere y'Amakoperative mu Rwanda, nk'uko ryavuguruwe kandi ryujujwe kugeza ubu, cyane cyane mu ngingo yaryo ya 23, igika cya 3;

Ashingiye ku Itegeko n° 48/2013 ryo ku wa 28/06/2013 rishyiraho Ikigo cy'Igihugu gishinzwe guteza Imbere Amakoperative, cyane cyane mu ngingo yaryo ya 3, igika cya 2;

Abisabwe na Perezida wa Koperative «**IMBERE HEZA MUGORE-MUGANZA**» ifite icyicaro mu Kagari ka Saga, Umurenge wa Muganza, Akarere ka Gisagara, Intara y'Amajyepfo;

YEMEJE:

Ingingo ya 1:

Koperative «**IMBERE HEZA MUGORE-MUGANZA**» ifite icyicaro mu Kagari ka Saga, Umurenge wa Muganza, Akarere ka Gisagara, Intara y'Amajyepfo, ihawe ubuzimagatozi.

Ingingo ya 2:

Koperative «**IMBERE HEZA MUGORE-MUGANZA**» igamije guteza imbere ubuhinzi bw'imyumbati, ibishyimbo, soya n'imboga. Ntiyemerewe gukora indi mirimo inyuranye n'iyo ihereye ubuzimagatozi keretse ibanje kubisaba ikanabihirwa uburenganzira.

Ingingo ya 3:

Koperative «**IMBERE HEZA MUGORE-MUGANZA**» itegetswe gutangaza iki Cyemezo mu Igazeti ya Leta ya Repubulika y'u Rwanda mu gihe kitarenze iminsi mirongo itatu (30) ikimara kugihabwa.

Kigali, ku wa 25/11/2019

(Sé)

Prof. HARELIMANA Jean Bosco

Umuyobozi Mukuru w'Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative

ICYEMEZO N° RCA/0668/2019 CYO KU WA 25/11/2019 GIHA UBUZIMAGATOZI KOPERATIVE « ABACYEYE - GISHUBI»

Umuyobozi Mukuru w’Ikigo cy’Igihugu gishinzwe guteza imbere Amakoperative;

Ashingiye ku Itegeko n° 50/2007 ryo ku wa 18 Nzeri 2007 rigena ishyirwaho, imiterere n’imikorere y’Amakoperative mu Rwanda, nk’uko ryavuguruwe kandi ryujijwe kugeza ubu, cyane cyane mu ngingo yaryo ya 23, igika cya 3;

Ashingiye ku Itegeko n° 48/2013 ryo ku wa 28/06/2013 rishyiraho Ikigo cy’Igihugu gishinzwe guteza Imbere Amakoperative, cyane cyane mu ngingo yaryo ya 3, igika cya 2;

Abisabwe na Perezida wa Koperative «**ABACYEYE - GISHUBI**» ifite icyicaro mu Kagari ka Gabiro, Umurenge wa Gishubi, Akarere ka Gisagara, Intara y’Amajyepfo;

YEMEJE:

Ingingo ya 1:

Koperative «**ABACYEYE - GISHUBI**» ifite icyicaro mu Kagari ka Gabiro, Umurenge wa Gishubi, Akarere ka Gisagara, Intara y’Amajyepfo, ihawe ubuzimagatozi.

Ingingo ya 2:

Koperative «**ABACYEYE - GISHUBI**» igamije guteza imbere ubuhinzi bw’imboga. Ntiyemerewe gukora indi mirimo inyuranye n’iyo iherewe ubuzimagatozi keretse ibanje kubisaba ikanabihirwa uburenganzira.

Ingingo ya 3:

Koperative «**ABACYEYE - GISHUBI**» itegetswe gutangaza iki Cyemezo mu Igazeti ya Leta ya Repubulika y’u Rwanda mu gihe kitarenze iminsi mirongo itatu (30) ikimara kugihabwa.

Kigali, ku wa 25/11/2019

(Sé)

Prof. HARELIMANA Jean Bosco

Umuyobozi Mukuru w’Ikigo cy’Igihugu gishinzwe guteza imbere Amakoperative

**ICYEMEZO N° RCA/0710/2018 CYO KU WA 23/11/2018 GIHA UBUZIMAGATOZI
«UNITY MULTI-SECTOR INVESTMENT COOPERATIVE»**

Umuyobozi Mukuru w’Ikigo cy’Igihugu gishinzwe guteza imbere Amakoperative;

Ashingiye ku Itegeko n° 50/2007 ryo ku wa 18 Nzeri 2007 rigena ishyirwaho, imiterere n’imikorere y’Amakoperative mu Rwanda, nk’uko ryavuguruwe kandi ryujijwe kugeza ubu, cyane cyane mu ngingo yaryo ya 23, igika cya 3;

Ashingiye ku Itegeko n° 48/2013 ryo ku wa 28/06/2013 rishyiraho Ikigo cy’Igihugu gishinzwe guteza Imbere Amakoperative, cyane cyane mu ngingo yaryo ya 3, igika cya 2;

Abisabwe na Perezida wa «UNITY MULTI-SECTOR INVESTMENT COOPERATIVE» ifite icyicaro i Gikondo, Umurenge wa Gikondo, Akarere ka Kicukiro, Umujyi wa Kigali;

YEMEJE:

Ingingo ya 1:

«UNITY MULTI-SECTOR INVESTMENT COOPERATIVE» ifite icyicaro i Gikondo, Umurenge wa Gikondo, Akarere ka Kicukiro, Umujyi wa Kigali, ihawe ubuzimagatozi.

Ingingo ya 2:

«UNITY MULTI-SECTOR INVESTMENT COOPERATIVE» igamije guteza imbere ubwubatsi bw’inzu zo guturamo n’iz’ubucuruzi. Ntiyemerewe gukora indi mirimo inyuranye n’iyo ihereye ubuzimagatozi keretse ibanje kubisaba ikanabihirwa uburenganzira.

Ingingo ya 3:

«UNITY MULTI-SECTOR INVESTMENT COOPERATIVE» itegegetswe gutangaza iki Cyemezo mu Igazeti ya Leta ya Repubulika y’u Rwanda mu gihe kitarenze iminsi mirongo itatu (30) ikimara kugihabwa.

Kigali, ku wa 23/11/2018

(Sé)

Prof. HARELIMANA Jean Bosco
Umuyobozi Mukuru w’Ikigo cy’Igihugu
gishinzwe guteza imbere Amakoperative

**ICYEMEZO N° RCA/0610/2019 CYO KU WA 09/10/2019 GIHA UBUZIMAGATOZI
«CYAMUDONGO COMMUNITY TOURISM PROMOTION COOPERATIVE »
(CCTPC)**

Umuyobozi Mukuru w’Ikigo cy’Igihugu gishinzwe guteza imbere Amakoperative;

Ashingiye ku Itegeko n° 50/2007 ryo ku wa 18 Nzeri 2007 rigena ishyirwaho, imiterere n’imikorere y’Amakoperative mu Rwanda, nk’uko ryavuguruwe kandi ryujujwe kugeza ubu, cyane cyane mu ngingo yaryo ya 23, igika cya 3;

Ashingiye ku Itegeko n° 48/2013 ryo ku wa 28/06/2013 rishyiraho Ikigo cy’Igihugu gishinzwe guteza Imbere Amakoperative, cyane cyane mu ngingo yaryo ya 3, igika cya 2;

Abisabwe na Perezida wa Koperative « CCTPC » ifite icyicaro mu Kagari ka Gatare, Umurenge wa Nkungu, Akarere ka Rusizi, Intara y’Iburengerazuba;

YEMEJE:

Ingingo ya 1:

Koperative «CCTPC» ifite icyicaro mu Kagari ka Gatare, Umurenge wa Nkungu, Akarere ka Rusizi, Intara y’Iburengerazuba, ihawe ubuzimagatozi.

Ingingo ya 2:

Koperative «CCTPC» igamije guteza imbere ububoshyi bw’agaseke, ubugeni, gususurutsa ba mukerarurendo binyuze mu mbyino. Ntiyemerewe gukora indi mirimo inyuranye n’iyo iherewe ubuzimagatozi keretse ibanje kubisaba ikanabihirwa uburenganzira.

Ingingo ya 3:

Koperative «CCTPC» itegetswe gutangaza iki Cyemezo mu Igazeti ya Leta ya Repubulika y’u Rwanda mu gihe kitarenze iminsi mirongo itatu (30) ikimara kugihabwa.

Kigali, ku wa 09/10/2019

(Sé)

Prof. HARELIMANA Jean Bosco

**Umuyobozi Mukuru w’Ikigo cy’Igihugu
gishinzwe guteza imbere Amakoperative**

ICYEMEZO N° RCA/0259/2017 CYO KU WA 13/05/2017 GIHA UBUZIMAGATOZI KOPERATIVE «DUKORANUMURAVA GAHINI »

Umuyobozi w’Ikigo cy’Igihugu gishinzwe guteza imbere Amakoperative;

Ashingiye ku Itegeko n° 50/2007 ryo ku wa 18 Nzeri 2007 rigena ishyirwaho, imiterere n’imikorere y’Amakoperative mu Rwanda, nk’uko ryavuguruwe kandi ryujijwe kugeza ubu, cyane cyane mu ngingo yaryo ya 23, igika cya 3;

Ashingiye ku Itegeko n° 48/2013 ryo ku wa 28/06/2013 rishyiraho Ikigo cy’Igihugu gishinzwe guteza Imbere Amakoperative, cyane cyane mu ngingo yaryo ya 3, igika cya 2;

Abisabwe na Perezida wa Koperative « **DUKORANUMURAVA GAHINI** » ifite icyicaro i Gahini, Umurenge wa Gahini, Akarere ka Kayonza, Intara y’Iburasirazuba;

YEMEJE:

Ingingo ya 1:

Koperative « **DUKORANUMURAVA GAHINI** » ifite icyicaro i Gahini, Umurenge wa Gahini, Akarere ka Kayonza, Intara y’Iburasirazuba, ihawe ubuzimagatozi.

Ingingo ya 2:

Koperative « **DUKORANUMURAVA GAHINI** » igamije guteza imbere ubuhinzi bw’imboga n’ibigori. Ntiyemerewe gukora indi mirimo inyuranye n’iyo iherewe ubuzimagatozi keretse ibanje kubisaba ikanabihirwa uburenganzira.

Ingingo ya 3:

Koperative « **DUKORANUMURAVA GAHINI** » itegetswe gutangaza iki Cyemezo mu Igazeti ya Leta ya Repubulika y’u Rwanda mu gihe kitarenze iminsi mirongo itatu (30) ikimara kugihabwa.

Kigali, ku wa 13/05/2017

(Sé)
MUNANURA Apollo
Umuyobozi w’Ikigo cy’Igihugu

DUPLICATE

**ICYEMEZO N° RCA/0663/2016 CYO KU WA 07/12/2016 GIHA UBUZIMAGATOZI
« COOPERATIVE MINIERE DU RWANDA » (COMIRWA)**

Umuyobozi Mukuru w’Ikigo cy’Igihugu gishinzwe guteza imbere Amakoperative;

Ashingiye ku Itegeko n° 50/2007 ryo ku wa 18 Nzeri 2007 rigena ishyirwaho, imiterere n’imikorere y’Amakoperative mu Rwanda, nk’uko ryahinduwe kandi ryujijwe kugeza ubu, cyane cyane mu ngingo yaryo ya 23, igika cya 3;

Ashingiye ku Itegeko n° 48/2013 ryo ku wa 28/06/2013 rishyiraho Ikigo cy’Igihugu gishinzwe guteza Imbere Amakoperative, cyane cyane mu ngingo yaryo ya 3, igika cya 2;

Abisabwe na Perezida wa Koperative « **COMIRWA** » ifite icyicaro i Gashyeshye, Umurenge wa Rukoma, Akarere ka Kamionyi, Intara y’Amajyepfo;

YEMEJE:

Ingingo ya 1:

Koperative « **COMIRWA** » ifite icyicaro i Gashyeshye, Umurenge wa Rukoma, Akarere ka Kamionyi, Intara y’Amajyepfo, ihawe ubuzimagatozi.

Ingingo ya 2:

Koperative « **COMIRWA** » igamije guteza imbere ubucukuzi bw’amabuye y’agaciro. Ntiyemerewe gukora indi mirimo inyuranye n’iyo iherewe ubuzimagatozi keretse ibanje kubisaba ikanabiherwa uburenganzira.

Ingingo ya 3:

Koperative « **COMIRWA** » itegetswe gutangaza iki Cyemezo mu Igazeti ya Leta ya Repubulika y’u Rwanda mu gihe kitarenze iminsi mirongo itatu (30) ikimara kugihabwa.

Kigali, ku wa 11/11/2019

(sé)

Prof. HARELIMANA Jean Bosco
Umuyobozi Mukuru w’Ikigo cy’Igihugu
gishinzwe guteza imbere Amakoperative

**ICYEMEZO N° RCA/1634/2009 CYO KU WA 23/12/2009 GIHA UBUZIMAGATOZI
« COOPERATIVE D'EPARGNE ET DE CREDIT DE RUGERA » (COECRU)**

Umuyobozi Mukuru w'Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative;

Ashingiye ku Itegeko n° 50/2007 ryo ku wa 18 Nzeri 2007 rigena ishyirwaho, imiterere n'imikorere y'Amakoperative mu Rwanda, cyane cyane mu ngingo yaryo ya 23, igika cya 3;

Ashingiye ku Itegeko n° 16/2008 ryo ku wa 11/06/2008 rishyiraho Ikigo cy'Igihugu gishinzwe guteza Imbere Amakoperative, cyane cyane mu ngingo yaryo ya 3, igika cya 2;

Abisabwe na Perezida wa Koperative « **COECRU** » ifite icyicaro i Gakoro, Umurenge wa Rugera, Akarere ka Nyabihu, Intara y'Iburengerazuba, mu rwandiko rwe rwakiriwe ku wa 09 Ukuboza 2009 ;

YEMEJE:

Ingingo ya 1:

Koperative « **COECRU** » ifite icyicaro i Gakoro, Umurenge wa Rugera, Akarere ka Nyabihu, Intara y'Iburengerazuba, ihawe ubuzimagatozi.

Ingingo ya 2:

Koperative « **COECRU** » igamije guteza imbere abanyamuryango ibafasha kwizigamira no kubona inguzanyo. Ntiyemerewe gukora indi mirimo inyuranye n'iyi iherewe ubuzimagatozi keretse ibanje kubisaba ikanabihirwa uburenganzira.

Ingingo ya 3:

Iki Cyemezo kigira agaciro guhera umunsi cyatangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.

Kigali, ku wa 23/12/2009

(sé)

MUGABO Damien

**Umuyobozi w'Ikigo cy'Igihugu
gishinzwe guteza imbere Amakoperative**

**ICYEMEZO N° RCA/0326/2016 CYO KU WA 09/06/2016 GIHA UBUZIMAGATOZI
«GOODNEIGHBORS RUBAYA COOPERATIVE»**

Umuyobozi w’Ikigo cy’Igihugu gishinzwe guteza imbere Amakoperative;

Ashingiye ku Itegeko n° 50/2007 ryo ku wa 18 Nzeri 2007 rigena ishyirwaho, imiterere n’imikorere y’Amakoperative mu Rwanda, nk’uko ryahinduwe kandi ryujijwe kugeza ubu, cyane cyane mu ngingo yaryo ya 23, igika cya 3;

Ashingiye ku Itegeko n° 48/2013 ryo ku wa 28/06/2013 rishyiraho Ikigo cy’Igihugu gishinzwe guteza Imbere Amakoperative, cyane cyane mu ngingo yaryo ya 3, igika cya 2;

Abisabwe na Perezida wa Koperative « **GOODNEIGHBORS RUBAYA COOPERATIVE**» ifite icyicaro mu Murenge wa Rubaya, Akarere ka Gicumbi, Intara y’Amajyaruguru;

YEMEJE:

Ingingo ya 1:

Koperative « **GOODNEIGHBORS RUBAYA COOPERATIVE** » ifite icyicaro mu Murenge wa Rubaya, Akarere ka Gicumbi, Intara y’Amajyaruguru; ihawe ubuzimagatozi.

Ingingo ya 2:

Koperative « **GOODNEIGHBORS RUBAYA COOPERATIVE** » igamije gutunganya ibigori hakorwamo ifu (Kawunga). Ntiyemerewe gukora indi mirimo inyuranye n’iyo iherewe ubuzimagatozi keretse ibanje kubisaba ikanabiherwa uburenganzira.

Ingingo ya 3:

Koperative « **GOODNEIGHBORS RUBAYA COOPERATIVE** » itegetswe gutangaza iki Cyemezo mu Igazeti ya Leta ya Repubulika y’u Rwanda mu gihe kitarenze iminsi mirongo itatu (30) ikimara kugihabwa.

Kigali, ku wa 09/06/2016

(sé)
MUGABO Damien
Umuyobozi w’Ikigo cy’Igihugu
gishinzwe guteza imbere Amakoperative