

- Kumenya neza ibikorwa by' Abasoreshwa. Ibi bikazatuma ubuyobozi bw' imisoro bugira amakuru yuzuye ashobora gufasha mu gihe cy' igenzura.

Bloc Management system izafasha mu kumenya abasoreshwa, bityo bifashe Ikigo cy' Imisoro n' Amahoro mu kubigisha ibijyanye n' inshingano zabo ndetse n' uburenganzira bwabo, gutanga amahugurwa aberanye na buri cyiciro cy'ubucuruzi, kandi bifashe mu kubandika no kubaha ibindi byangombwa bakeneye. Intego y' ibi byose ikaba ari ukugira ngo turusheho kubaha servisi nziza kandi zinoze.

RRA, ishyigikiye “ubufatanye mu iterambere ry' ubucuruzi”.

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**REPUBLIKA Y' U RWANDA**



**IKIGO CY' IMISORO N' AMAHORO**

**ISHYIRWAHO RYA BLOCK  
MANAGEMENT**



## INTANGIRIRO

Kugira ngo Ikigo cy' Imisoro n' Amahoro kigabanye umubare w' Abasoreshwa bacuruza badafite ibyangombwa kandi kirusheho kwigisha Abasoreshwa uburenganzira n' inshingano zabo, cyazanye uburyo bushya bwo gukorana n'Abasoreshwa. Muri ubwo buryo Ikigo cy' Imisoro n' Amahoro gikorana n' Abasoreshwa gikurikije uduce bakoreramo bwiswe “ Bloc Management”. Ikigo cy' Imisoro n' Amahoro cyashyize Abasoreshwa bato mu matsinda hakurikijwe uduce bakoreramo ubucuruzi bwabo. Ayo matsinda niyo yiswe” Bloc”. Buri Bloc igizwe na” Sub Blocs” cyangwa ama zone. Ni uburyo bwo kwegereza abikorera ubuyobozi bw' imisoro, kugira ngo barusheho guhabwa servisi nziza kandi zinoze ndetse n' Ikigo kibashe kwinjiza imisoro mu buryo bworoshye.

## BLOC IBA ITEYE ITE?

Bloc igizwe n' itsinda ry' abakozi b' Ikigo cy' Imisoro n' Amahoro bashinzwe gukurikirana umunsi k' umunsi imirimo iyikorerwamo.

Igeragezwa rya Bloc Management ryatangiriye mu mugwi wa Kigali mu gace ka Nyabugogo na Gatsata, Hakaba hariho gahunda yo kuzikwirakwiza mu tundi duce tw'igihugu cyose.

Kugeza ubu Ikigo cy' Imisoro n' Amahoro kimaze guhitamo Bloc eshatu(3) na Sub Blocs 10. Amazina n' imbibi bya buri Bloc n' ama zone byakurikije uduce tw' ubuyobozi biherereyemo. Ni ukuvuga ko Bloc iba ingana n' Akarere iherereyemo, hanyuma Sub bloc ikaba igizwe n' umurenge umwe cyangwa irenze bitewe n' ibikorwa by' ubucuruzi biri muri ako karere.

## DORE UKO BLOCS ZITEGANIJWE GUSHYIRWA MU MUGI WA KIGALI ZITEYE NKUKO BIGARAGARA MU MBONERAHAMWE IKURIKIRA:

BLOC & AKARERE	SUB BLOCS
<b>BLOC I: NYARUGENGE Akarere ka NYARUGENGE</b>	Sub Bloc 1: - Gitega, Nyamirambo, Rwezamenyo, Kigali, Mageragere  Sub bloc 2: - Kimisagara, Kanyinya, Nyakabanda  Sub bloc 3: - Muhima, Nyarugenge
<b>BLOC II: KICUKIRO Akarere ka KICUKIRO</b>	Sub Bloc 1: - Gahanga, Kagarama, Niboye  Sub Bloc 2: - Kanombe, Nyarugunga, Masaka  Sub Bloc 3: - Kigarama, Gikondo, Gatenga, Kicukiro
<b>BLOC III: GASABO Akarere ka GASABO</b>	Sub Bloc 1; - Gatsata, Jabana, Nduba, Jali  Sub Bloc 2: - Gisozi, Kinyinya, Kacyiru, Kimihurura  Sub Bloc 3: - Remera, Kimironko  Sub Bloc 4: - Bumbogo, Rutunga, Ndera, Rusororo, Gikomero

## IBIZAKORERWA MURI BLOCS N' INYUNGU BIFITIYE ABASORESHWA N' IKIGO

Bloc Management system ifitiye inyungu Ikigo n' abasoreshwa.

Zimwe muri zo twavugaga:

- Kuvugana n' abasoreshwa k'uburyo buhoraho, bityo hakaba imikorere inyuze mu umucyo ndetse n'umwuka mwiza hagati ya RRA n' abasoreshwa;
- Koroshya iyandikwa ry' abasoreshwa bashya babasanga aho bakorera buri munsi;
- Kongera umubare w' abasoreshwa bityo amafaranga yinjira mu isanduku ya Leta nayo akinyongera;
- Korohereza abasoreshwa bagatanga imenyeshamusoro bakanishyurira ahabegereye bityo bikagabanya imirongo miremire ku cyicaro gikuru byajyaga bitinza abasoreshwa;
- Gukorera igenzura muri Bloc;
- Kumenya uko igenzura riboneye kandi ritunganye ryakozwe( ryateguwe) kandi rikamenyeshwa abasoreshwa;
- Kongera ingufu mu kuzamura imyumvire y' abasoreshwa, hakoreshejwe amahugurwa n'ubundi buryo bwo kwigisha kuko bazaba begereye abasoreshwa;

- Enhancing tax compliance through taxpayer education prompt and quality services while on field.
- Knowing the taxpayer's activities and complaints (thoroughly well) in order to gather variable information so that quality and correct assessment are issued.

The Bloc Management system will lead to an easy identification of taxpayers, which will help in registration and education on their rights and obligations. This will also help in the preparation of trainings and consultative meetings according to their level and sector of activities.

The major aim of this is to give "Quality and courteous services to taxpayers".

In RRA, we promote "Partnership for business growth".

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**THE REPUBLIC OF RWANDA**



**RWANDA REVENUE AUTHORITY**

**THE ESTABLISHMENT OF  
BLOCK MANAGEMENT**



## INTRODUCTION

As one of the strategies to reduce the ever rampant informal sector and to enhance taxpayer's compliance in Rwanda by a close taxpayers education at their premises, RRA has decided to introduce the Bloc management system. The Bloc Management system (BMS) is a way of managing small taxpayers by demarcating the areas in which they conduct businesses into sizeable and manageable areas called Blocs. A Bloc is divided into Sub Blocs or zones. It is a kind of decentralization of the tax administration in order to offer better and quick services to taxpayers on one hand, and to mobilize tax revenues more efficiently on the other hand.

### HOW IS A BLOC STRUCTURED?

A Bloc is managed by a team of tax officers and other required support members. The Bloc Management System started in Kigali City in the centers of Nyabugogo and Gatsata, and then will be rolled out to the rest of the country.

Currently, RRA has identified and demarcated 3 Blocs and 10 Sub Blocs in Kigali City. The names and demarcations of Blocs and Sub Blocs/zones are in line with the local administration boundaries whereby a Bloc coincides with a District and a Sub Bloc is comprised of 2 or more sectors depending on the importance of existing trade centers inside the zone.

*The considered Blocs are shown in the table below:*

<b>BLOC &amp; DISTRICT</b>	<b>SUB BLOCS</b>
<b>BLOC I: NYARUGENGE  NYARUGENGE DISTRICT</b>	<b>Sub Bloc 1:</b> - Gitega, Nyamirambo, Rwezamenyo, Kigali, Mageragere  <b>Sub bloc 2:</b> - Kimisagara, Kanyinya, Nyakabanda  <b>Sub bloc 3:</b> - Muhima, Nyarugenge
<b>BLOC II: KICUKIRO  KICUKIRO DISTRICT</b>	<b>Sub Bloc 1:</b> - Gahanga, Kagarama, Niboye  <b>Sub Bloc 2:</b> - Kanombe, Nyarugunga, Masaka  <b>Sub Bloc 3:</b> - Kigarama, Gikondo, Gatenga, Kicukiro
<b>BLOC III: GASABO  GASABO DISTRICT</b>	<b>Sub Bloc 1;</b> - Gatsata, Jabana, Nduba, Jali  <b>Sub Bloc 2:</b> - Gisozi, Kinyinya, Kacyiru, Kimihurura  <b>Sub Bloc 3:</b> - Remera, Kimironko  <b>Sub Bloc 4:</b> - Bumbogo, Rutunga, Ndera, Rusororo, Gikomero

## ACTIVITIES INVOLVED IN BLOCS AND ITS ADVANTAGES BOTH TO TAXPAYERS AND RRA.

### WHAT ARE ADVANTAGES OF BLOC MANAGEMENT SYSTEM?

The Bloc Management system has numerous advantages for the institution and taxpayers such us:

- Communicating openly, accurately and regularly to taxpayers so as to create transparency and compliance between RRA and taxpayers;
- Facilitating easy registration of traders into the system through field visits and a close education on a daily basis;
- Facilitating taxpayers to pay their taxes in Blocs without coming to the Head Office. This will reduce the long queues and taxpayers will get better services;
- Audits will be planned in accordance to respective blocs.
- Ensuring that correct and quality assessment are made and issued to taxpayers;
- Widening the tax base and thus increase revenue contribution to the national budget;