| Ikinyarwanda I |
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| **009** |
| 09/11/2016 2.00pm - 5.00pm |

Rwanda Education Board

# IKIZAMINI CYA LETA GISOZA IKICIRO RUSANGE CY'AMASHURI YISUMBUYE, 2016

## IKIZAMINI: IKINYARWANDA I

## IGIHE KIMARA: AMASAHA 3

**AMABWIRIZA:**

1) Ntufungure iyi kayi y'ibibazo by'ikizamini utabiherewe uburenganzira.
2) Ikizamini kigizwe n'ibice bine:
   - **Igice cya mbere**: Gusoma, kumva no gusesengura umwandiko **(amanota 40.5)**
   - **Igice cya kabiri**: Ikibonezamvugo **(amanota 34.5)**
   - **Igice cya gatatu**: Ubumenyi rusange bw'ururimi **(amanota 10)**
   - **Igice cya kane**:Ihangamwandiko **(amanota 15)**
3) Subiriza mu ikayi yabugenewe wubahiriza itonde ry'ibibazo uko bikurikirana.
4) Ibisubizo bigomba kuba bifututse kandi byuzuye; usubize muri make utarondogoye.
5) Irinde gusiribanga no guhindagura ibisubizo.
6) Koresha ikaramu y'ubururu cyangwa y'umukara.

## UMWANDIKO: IMISORO, AMAHORO N'AKAMARO KABYO.

Si ikiguzi, si ingurane, si n'ubwishyu, ahubwo ni inshingano ya buri muturage w'inyangamugayo ukunda igihugu cye, ugeze mu kigero cyo gusora, akaba afite ibyo agomba gutangira umusoro cyangwa amahooro. Aribwiriza agasora kare atabihatiwe kuko bagira bati «uwo uzaheka ntumwisha urume». Bitinde bitebuke azishyura, nazarira kandi hazongerwaho ibihano by'ubukererwe, nâakabyâ ibiraârane ntazabisonerwa. Abishyurira ibitandukanye, bagirwa inama yo gutangira hakiri kare kuko ngo «ukorora acira aba agabanya». Abatareba kure ngo batange ibya Leta hakiri kare ni bo ibirarane bigeretseho ibihano bisubiza ku isuka. Nyamara n'abanyamadini bibutsa guha Kayizari ibye no kugenera Imana ibyayo.

Dukunze kubyitiranya nyamara ababisobanukiwe bavuga ko amahooro atangirwa imirimo izwi Leta idukorera tugafasha kwishyura abayishinzwe. Ingero ni umutekano, isuku mu isoko, aho uhagarika imodoka ikaharindirwa. Umusoro wo uratangwa, abawakira bakawukoresha mu ngengo y'imari rusange. Ushobora kwakirwa rimwe mu mwaka cyangwa ugatangwa buri kwezi cyangwa buri gihembwe. Imisoro n'amahooro ni ngombwa, kuko ari yo Leta ikuraho amikoro n'imbaraga zo kurangiza inshingano zayo n'imishinga igira mu nzego zinyuranye. Bituma ibasha guhemba abakozi bayo no kubafata neza, ikubakira abaturage bayo amashuri n'amavuriro, igahaanga, ikubaka kandi igasana imihanda n'amateme. Bituma kandi ibasha kubagezaho umuriro n'amazi meza, itumanaho no kubarindira umutekano. Twibaze uko twahangayika nta ngabo, nta polisi, nta mategeko, nta butabera tugira. Leta ikoresha imisoro mu iterambere ry'ibigo byayo bishinzwe imirimo inyuranye hirya no hino, kuva ku bushakashatsi mu buhinzi n'ubworozi kugeza ku mubano n'amahanga hanze y'igihugu. Ni umusanzu wo kwiyubakira urugo duhuriyeho ari rwo igihugu cyacu.

Mu Rwanda rwa kera, mbere y'umwaduko w'abazungu n'ifaranga dore ko ari indatana, icyo twagereranya n'umusoro w'ubu cyitwaga ikoro. Iryo tûuro ryagenerwaga umwami n'abatware. Baturwaga imyaka yeze nk'ibishyimbo, amashaza, amasaka, uburo, inkóorî..., ibyakomokaga ku bworozi nk'amavuta n'amata. Abavuûmvu baturaga imitsama, ubuki bw'urutare n'inkaângaza. Abahigi batangaga impû z'agaciro nk'iz'ingwe n'imondo. Mu kinyejana cya 19, aho abahâanju baturukaga i Karagwe (Tanzaniya y'ubu) bâbuunza ibicuruzwa mu Rwanda, amahembe y'inzovu na yo yatanzweho ikoro. Abacuzi na bo bagemuraga amacumu, imyambi, inkota n'imbugita, impiîndu n'imitaako icuze mu butare. Kwanga gutanga ikoro byitwaga kwigomeka, bigakurikirwa no guterwa n'ingabo z'i Bwami, ikigaânde cyatsindwa kikanyagwa ingabo zacyo zikayoboka byanze bikunze. Abarwanyi ku rugamba aho babaga baganditse,

baterwaga ingabo mu bitugu hakoreshwa ikoro ry'umuheto.

Amafaranga y'Abadage yitwaga impiyâ (rupees) n'amaherâ (heller) ni yo yabimburiye ayandi gutangwaho umusoro. Nyuma y'Intambara ya Kabiri y'Isi (1945), Ababirigi bamaze kuragizwa u Rwanda, bakoreye Abanyarwanda urusyo, umusoro ubabera umuzigo udashyiguka, dore ko ifaranga ryabonaga umugabo rigasiiba undi. Ibyagurishwaga ntibyari byinshi, n'imirimo yahemberwaga ntiyahabwaga ubonetse wese.

Ahagana 1950, umusoro w'inka wiyongereye ku wo bitaga uw'umubiri. Waherekezwaga n'ibiboko n'igifungo ku bananirwaga kuwutanga. Ku buryo wahahamuye bamwe bibaviramo gutorongera biihisha mu bihuru, ni ho havuye akazina «gahuru», abandi basuhukira mu mahanga. Byavuyemo cya gisakuzo ngo «Akaje gatuna umugabo». Ababirigi ni bo kandi batangije amahooro ku byinjira n'ibisohoka : ibyavaga muri Uganda byabanzaga kugenzurwa na Rujigo kuri gasutamo ya Kagitumba – Muvumba. Ako kazina uwo musoresha w'umubirigi yari yaragahimbwe kubera inkono y'itabi yahoraga ajinyitse.

Mu 1962, hiyongereyeho ay'ibihano ku washatse umugore wa kabiri, hagamijwe gukoma mu nkokora no guca umuco wo guharika no gushaka abagore benshi. Nyuma Minisiteri y'Imari yashyizeho ishami ry'imisoro n'amahooro, ari na ko yerekana ibindi bisoreshwa. Umusoro ku binyabiziga, ku nzu z'ubucuruzi ku butaka bubyara inyungu, ipatanti ku bacuruzi, amafaranga yakatwaga ku mishahara y'abakozi akunganirwa n'abakoresha maze agashyikirizwa Isanduku y'Ubwiteganyirize bw'Abakozi, imisoro ku nganda no mu bucukuzi bw'amabuye y'agaciro... Ibyo byose byagiye bimenyerwa buhoro buhoro. Amasoko manini n'amatô yagiye atuma abantu bamenyera guhaahirana no gutanga amahooro. Ari na ho havuye wa mugani ngo «Uhenzwe n'isoko atonganya inzira». Ntitwiyibagize ya mvugo ikoreshwa mu kwamamaza igira iti «Akeza karigura».

Uko ubuhahirane n'ibihugu bidukikije bwagiye butera imbere, ni ko hakwirakwijwe ibiro bya gasutamo n'inzu zo kubika no kugenzuriramo ibyinjira n'ibisohoka. Uretse Kagitumba mu Mutara na Gatuna ya Gicumbi, hari Cyanika ya Burera, Rusumo ya Kirehe ku mupaka wa Tanzaniya, Akanyaru ya Ruguru n'iyo Hepfo muri Nyaruguru, Ruhuha mu Bugesera ku mupaka w'u Burundi, Bugarama ya Rusizi na yo igana i Burundi, Mururu na Gisenyi ku mupaka wa Kongo.

Ku wa 8 Ugushyingo 1997, Leta y'Ubumwe yashyizeho Ikigo Gishinzwe Imisoro n'Amahooro (Rwanda Revenue Authority). Mu byo gishinzwe harimo kurwanya ubucuruzi bwa magendu burigisa imisoro, gukumira ibicuruzwa

bitemewe n'amategeko: urugero ibiyobyabwenge, intwaro, ibyonona umuco... Uretse ibyo, dusanzwe tuzi ko gishinzwe kwinjiza imisoro nk'iy'ibinyabiziga, peteroli n'ibiyikomokaho, inzu z'ubucuruzi, inzu zikodeshwa n'ibibanza. Tujye tuzirikana kandi ko amazi ayunguruye dukoresha, umuriro, amaterefoni n'iminara y'itumanaho, ibinyobwa mvaruganda (imitobe n'ibisindisha), ibiribwa byinjijwe mu gihugu, ibinoza ubwiza bw'umubiri, iyo twiyakiriye mu ihoteri cyangwa resitora igezweho, ibyo byose tubitangaho amafaranga yinjira mu isanduku rusange, itabi ryo ricibwa 150%, kimwe n'ibindi bicuruzwa by'amaraha. Icyo kigo kandi cyinjiza umusoro ku nyungu, ku mutungo utimukanwa, umusoro ku nyongeragaciro, ku byapa byamamaza n'ibindi tutarondoye. Ubu buri muntu usora yiyumvisha ko agomba kwishyura uko yinjije n'uko yungutse.

Kubeshya mu misoro no kuyihungira mu bihugu bisoresha make ni ibyaha bigira ingaruka ziremereye cyane ku bayobozi no ku baherwe mu bihugu byateye imbere. Igihugu cyacu cyubahiriza umunsi w'usora n'uw'umuguzi wo ku wa 15 Werurwe. Mu karere u Rwanda ruherereyemo icyo kigo cyahuje amategeko n'ay'ibindi bigo by'ibihugu duhahirana nko mu Muryango w'Afurika y'Uburasirazuba (EAC) n'Isoko Rusange ry'Ibihugu by'Uburasirazuba n'Amajyepfo y'Afurika (COMESA). Dushishikarire gusorera ku gihe, twiyubakire Igihugu.

**IGICE CYA MBERE (AMANOTA 40.5)**

**A. KUMVA NO GUSESENGURA UMWANDIKO (amanota 20.5)**

**Ikitonderwa: Soma witonze usobanure mu magambo yawe bwite. Niwandukura interuro z'umwandiko bizafatwa nko gukopera.**

1) Kuki abaturage b'igihugu bagomba gusora? Bitangire ingingo ebyiri z'akamaro k'imisoro ziri mu mwandiko. **(amanota 2)**

2) "Uwo uzaheka ntumwisha urume". Sobanura uwo mugani mu nteruro ebyiri werekane aho uwo mugani uhuriye n'uyu mwandiko. **(amanota 2)**

3) Gereranya aho ikôro ryari ritandukaniye n'umusoro uhereye ku byatangwaga n'abo byari bigenewe. **(amanota 2)**

4) Tanga ingingo enye (4 ) zigizwe n'izigaragaza ubwoko butandukanye bw'imisoro (ingingo 2); n'amahooro (ingingo 2), byadukanywe n'Ababirigi. **(amanota 2)**

5) Ikigo Gishinzwe Imisoro n'Amahooro cyashinzwe ryari? Andika mu nteruro imwe gusa inshingano ebyiri cyahawe. **(amanota 1.5)**

6) Kuki ibicuruzwa bimwe nk'itabi n'iby'amarahâ bicibwa amahooro y'ikirêengâ? (inota 1)

7) Umuntu wese ukorera umushahara yunganira Leta ate? Umukoresha we ashinzwe iki muri urwo rwego? (amanota 2)

8) Twunganira Leta dute iyo dufuungûra muri resitora cyangwa iyo dusomye ku kinyobwa mvaruganda? (amanota 2)

9) Ibicuruzwa byinjira n'ibisohoka mu gihugu bisabwa iki? Ubucuruzi bwa magendu budindiza bute ubukungu bw' igihugu? (amanota 2)

10) Umuryango Mpuzamahanga w'Iburasirazuba n'uw'Amajyepfo y'Afurika ihuriye he n'imisoro itangwa iwacu mu Rwanda? (inota 1)

11) Roondoora ibintu bibiri (2) biri mu mwandiko ngo «byaje bituna umugabo» ku ngoma y'ababirigi nk' uko igisakuzo kibivuga. Kuki? (amanota 2)

12) Umunsi mpuzamahanga w'usora umaze iki? (inota 1)

## B. INYUNGURAMAGAMBO

13) **Sobanura mu magambo yawe bwite aya magambo yakoreshejwe mu mwandiko.** **(amanota 15)**

(a) ikôro ry'umuheto

(b) amahooro

(c) «Akeza karigura»

(d) «Uhenzwe n'isoko atonganya inzira»

(e) Rujigo (inyito + inkomoko)

(f) gahurû

(g) gusônerwa imisoro

(h) ibiraârane (by'imisoro)

(i) gutera umuntu ingabo mu bitugu

(j) gusubira ku isuka

(k) gukoma umuntu mu nkokora

(l) gasûtamo (impuzanyito 2)

(m) ubukoôde (bw'inzu cyangwa ubutaka)

(n) itemê

(a) gutanga ibya Kayizari (Caesar)

## C. IMPUZANYITO

14) **Andika amagambo ahuje ibisobanuro n'aya dusanga mu mwandiko.** **(amanota 2)**

(a) imbibi (z'ikindi gihugu)
(b) kurigisa (imisoro)
(c) kugirira akamaro kenshi
(d) umusanzu

15) **Tanga imbusane z'aya magambo usanga mu mwandiko.** **(amanota 3)**

(a) Gutabaara ≠ .........
(b) Guhoomba ≠ ............
(c) Kwîinjiza (ibicuruzwa ) ≠ .............
(d) Kuyoboka (ubutegetsi ) ≠ ..............
(e) Gukûmiira(ruswa ) ≠ ..............
(f) Kwîiyubakira (igihugu ) ≠ ...............

## IGICE CYA KABIRI: IKIBONEZAMVUGO (AMANOTA 34.5)

16) **Andika ubwoko bw'amagambo aciyeho akarongo n'inteko zayo cyangwa ngenga ku nshinga zitondaguye.** **(amanota 8)**

(a) Abanyarwanda ba kera batangaga ikoro uko bejeje.
(b) Nta mutekano twagorwa cyane.
(c) Imisoro n'amahoro bifasha kubaka igihugu.
(d) Ibindi bintu bike birasonerwa.

17) **Andika intêgo y'amagambo aciyeho akarongo n'amategeko y'igenamajwi yubahiriza (ariko mu mpine).** **(amanota 12.5)**

(b) Dukunze ibyiza dukesha imisoro n'amahoro.
(c) Abanyamadini na bo batwibutsa gutanga ibya Kayizari (Caesar).
(d) Leta ivana imbaraga n'amikoro ku misoro.
(e) Ishobora gukoreshwa na Leta mu ubwubatsi n'ubworozi.

18) **UBUTINDE BW'IMIGEMO N'AMASAKU**

(a) **Tandukanya amagambo akurikira yandikwa atya ukoresheje ubutinde bw'imigemo n'amasaku ariko ugabanya ibimenyetso.** **(amanota 7)**

(i) amahoro (n'imisoro) ≠ ...... (azira intambara )

(ii) ikoro (ry'ikirunga) ≠ ...... (umusoro wa kera)

(iii) amasoko (y'amazi ) ≠ ....... (duhahiramo)

(iv) ikiboko (bakubitaga ) ≠....... (ukuboko kunini cyane)

(v) amahugu (uburiganya) ≠ ...... (ibihugu)

(vi) kubika (igikopo ku icupa) ≠...... (gushyingura)

(vii) kongera (kuremereza umusoro) ≠ ...... (gusubiramo )

(b) **Garagaza ubutinde bw'imigemo n'imiterere y'amasaku muri iyi nteruro ariko ugabanye ibimenyetso.** **(amanota 7)**

Amahoro ku biribwa n'ibinyobwa by'ibanze nk'amata n'inyama akwiye kuba adakanganye.

**IGICE CYA GATATU** **(AMANOTA 10)**

19) **UBUMENYI RUSANGE BW'UBURIMI N' IMYANDIKIRE** **(amanota 10)**

(a) **Andika imimaro ibiri (amanota 2) y'imigani migufi.** **(amanota 4)**

(b) **Uzuza ukoresheje amagambo arimo ibi bihekane, mbyw, shw, shyw, nsw, njw, sw** **(amanota 6)**

(i) Abatayishyurira igihe baho.........n'imisoro yiyongereyeho ibirarane.

(ii) Umwana ubereye nyirarume aba ari...........wawe.

(iii) I..........a ziguruka ku matara igihe cy' imvura nyinshi.

(iv) Ura...........Rujigo ntakugabanyiriza amahooro, yubahiriza itegeko uko ryakabaye.

(v) Imyenda igomba kume....... .tukirinda kuyi................nyaguza.

**IGICE CYA KANE: IHANGAMWANDIKO (AMANOTA 15)**

20) **Hitamo imwe mu nsanganyamatsiko ebyiri zikurikira uyibyaze umwandiko muremure ufite imirongo makumyabiri n'itanu (25) n'amagambo atari munsi ya magana abiri (200).**

(a) Uretse inshingano nziza yo gusora erekana izindi eshatu (3) zafasha urangije icyiciro cya mbere cy'amashuri yisumbuye nkawe kwerekana ko ashishikajwe no guteza imbere igihugu cye.

(b) Igihugu cyubakwa mbere na mbere na benecyo. Byerekane ku Rwanda mu ngingo enye (4) zumvikana.