GLOBAL SERVICES ENTERPRISE v. AKARERE KA NGORORERO

[Rwanda URUKIKO RW'UBUJURIRE – RCOMAA 00009/2019/CA (Mukanyundo, P.J.) 3 Nyakanga 2020]

Amategeko agenga ububasha bw'inkiko – Gutsindwa ku mpamvu zimwe – impamvu zimwe zigomba kumvikana nk'ibisobanuro buri rukiko rwashingiyeho mu gufata icyemezo cyarwo rugendeye ku byabaye no ku byo amategeko abiteganyaho – Impamvu niyo ishingirwaho mu kugaragariza no gusobanurira ababuranyi icyatumye Urukiko rufata icyemezo – Impamvu z'urubanza nizo zituma kandi ababuranyi basuzuma niba imiburanire yabo yarasesenguwe n'urukiko bitewe n'uko buri cyemezo cy'urukiko kigomba kuba cyasobanuriwe impamvu

Amategeko agenga imiburanishirize y'imanza z'ubucuruzi – Ububasha bwo kurega – Gutanga ikirego mu izina ry'ubucuruzi – Entreprise y'umuntu kigiti cye nta bubasha bwo kurega ifite kuko atari isosiyete y'ubucuruzi ifite buzima gatozi; ahubwo bugirwa na nyirayo mu izine rye bwite kabone n'iyo yaba afite izina ry'ubucuruzi.

Incamake y'ikibazo: Global Services Enterprise ya Nkiranuye Théophile yagiranye amasezerano n'Akarere ka Ngororero yo kugemura imashini no gukora "installation" yazo mu ruganda rusya ifu y'imyumbati rw'ako Karere (fourniture et installation des machines pour l'usine de manioc dans le District de Ngororero). Mu gihe cy'ishyirwa mu bikorwa ry'amasezerano haje kuvukamo amakimbirane aho Global Service Enterprise yavugaga ko Akarere ka Ngororero katubatse aho imashini zagombaga guterekwa bituma hari izangiritse. Akarere ka Ngororero byabaye ngombwa ko kagura aho imashini zagombaga gushyirwa kuko ahari hanzwe mbere hari hato ariko imashini zimaze kugeramo gakemanga ubuziranenge bwazo.

Ibi byatumye Global Services Enterprise iregera Urukiko rw'Ubucuruzi rwa Musanze isaba ko hakubahirizwa amasezerano bagiranye maze Akarere ka Ngororero kakishyura amafaranga kayifitiye ndetse inabisabira indishyi zitandukanye.

Urukiko rwemeje ko Akarere ka Ngororero kishyura 49.710.000Frw ariko kakayishyura ari uko Global Services Enterprise imaze gusimbuza imashini zitujuje ubuziranenge izibwujuje kandi izigwa umugese (carbon steel) ikazisimbuza izitagwa umugese (stainless cyangwa inox). Urukiko kandi rwategetse Global Services Enterprise ko itahabwa 24.855.000Frw (10% y'isoko) ahwanye n'igihombo ivuga ko yatejwe no gutinda kwishyurwa kuko igomba kubanza gusimbuza imashini zigwa umugese (carbon steel) izitagwa umugese.

Global Service Enterprise yajuriye Urukiko Rukuru rw'Ubucuruzi, rwemeza ko ubujurire bwayo nta shingiro bufite; ruvuga ko nta gihindutse ku mikirize y'urubanza rwaciwe n'Urukiko rw'Ubucuruzi rwa Musanze.

Global Services Enterprise yongeye ijuririra Urukiko rw'Ubujurire ivuga ko Urukiko Rukuru rw'Ubucuruzi rwemeje ko igomba gusimbuza imashini yazanye izindi zitari zikubiye mu masezerano impande zombi zagiranye, ko rwashingiye kuri raporo ya RSB yakoze ibisabwe n'Akarere ka Ngororero mu mwaka wa 2015, aho gushingira kuri raporo yakozwe ku wa 13/09/2013, aho RSB yemeza ko imashini zivanwa mu bubiko bwa MAGERWA zikajya

gukoreshwa. Akarere ka Ngororero ko kireguye gatanga inzitizi y'iburabubasha kavuga ko ubujurire bwa Global Services Enterprise budakwiye kwakirwa kubera ko yatsinzwe ku mpamvu zimwe ndetse ko n'agaciro kaburanwa katageze ku gateganywa n'Itegeko kugira ngo ubujurire bwa kabiri bwayo bube mu bubasha bw'Urukiko rw'Ubujurire.

Mbere yo gutangaza icyemezo ku nzitizi zari zatanzwe n'Akarere ka Ngororero, Urukiko rw'Ubujurire rubyibwirije rwasabye ababuranyi kujya gukora imyanzuro ku kibazo kijyanye n'ububasha bwa Global Services Enterprise bwo gutanga ikirego mu Rukiko kubera ko rwabonaga ariyo yareze kuva urubanza rugitangira kandi kuri "certificate of entrerprise registration" yatanzwe na RDB, hagaragara ko Global Services Enterprise ari izina ry'ubucuruzi rya Nkiranuye Théophile. Mu myanzuro yako, Akarere ka Ngororero kavuze ko ubujurire bw'uwajuriye butakwakirwa kuko ari "entreprise individuelle" idashobora kurega nka sosiyete kuko yo nta buzimagatozi ifite. Uwajuriye we yavuze ko Global Services Enterprise ari izina ry'ubucuruzi ko kandi ari sosiyete iriho, isora ndetse igahabwa n'amasoko; bityo ikaba ifite ubushobozi bwo kurega kubera ko yanditse mu masezerano kandi n'Akarere ka Ngororero kakaba karagiranye amasezerano nayo.

Incamake y'icyemezo: 1. Ku bijyanye n'ibisobanuro by'impamvu zimwe, zigomba kumvikana nk'ibisobanuro buri rukiko rushingiraho mu gufata icyemezo cyarwo rugendeye ku byabaye no ku byo amategeko abiteganyaho, ko impamvu ariyo ishingirwaho mu kugaragariza no gusobanurira ababuranyi icyatumye Urukiko rufata icyemezo, ko impamvu z'urubanza arizo zituma kandi ababuranyi basuzuma niba imiburanire yabo yarasesenguwe n'urukiko bitewe n'uko buri cyemezo cy'urukiko kigomba kuba cyasobanuriwe impamvu.

2. Nta kibazo cy'ububasha bw'urukiko bwo kuburanisha urubanza gihari nuko imashini ziburanwa zifite agaciro karenze kure 75.000.000 Frw ateganywa n'Itegeko kugira ngo hemezwe ko ikiburanwa gifite agaciro kari mu bubasha bw'Urukiko rw'Ubujurire.

3. Kuba itegeko rigenga iby'amasosite ritegenya ko iyandikisha, imiterere n'imikorere by'ibikorwa by'ubucuruzi bikorwa n'abantu badashobora kwinjiza nibura ibihumbi icumi (10.000) ku munsi bigenwa n'Iteka rya Minisitiri ufite ubucuruzi mu nshingano ze, Julia Shop ikaba yaranditswe hashingiwe ku Iteka rya Minisitiri N° 02/09 MINICOM ryo kuwa 08/05/2009 ryerekeye ubucuruzi bukorwa n'abantu badafite ubushobozi buhagije bigaragaza ko Global Services Entreprise ari izina ry'ubucuruzi bw'umuntu ku giti cye; ku bw'ibyo ikaba idafite ubuzima gatozi ku buryo yatanga ikirego mu rukiko. Bityo rero Global Services Entreprise ntiyashoboraga gutanga ikirego mu rukiko kuko nta bubasha ibifitiye.

Inzitizi y'iburabubasha nta shingiro ifite.
Ubujurire bw'uwajuriye buri mu bubasha bw'Urukiko rw'Ubujurire.
Inzitizi yo kutagira ububasha bw'uwajuriye yabyukijwe n'urukiko ifite ishingiro.
Imanza zaciwe n'Urukiko rw'Ubucuruzi rwa Musanze n'Urukiko Rukuru rw'Ubucuruzi zivanyweho.
Amagarama ahwanye n'ibyakozwe mu rubanza.

Amategeko yashingiweho:
Itegeko N°30/2018 ryo ku wa 02/06/2018 rigena ububasha bw'inkiko, Ingingo ya 52.

Itegeko n° 22/2018 ryo ku wa 29/04/2018 ryerekeye imiburanishirize y’imanza z’imbonezamubano, iz’ubucuruzi, iz’umurimo n’iz’ubutegetsi, ingingo ya 3.

Itegeko n° 07/2009 ryo ku wa 27/04/2009 ryerekeye amasosiyete y’ubucuruzi, ingingo ya 375.

Iteka rya Minisitiri no 02/05/2009 ryo ku wa 08/05/2009 ryerekeye ubucuruzi bukorwa n’abantu badafite ubushobozi buhagije.

Imanza zifashishijwe:

urubanza no RCOMAA 0014/15/CS rwaciwe ku wa 23/06/2017, haburana Entreprise USENGIMANA Richard na MPORANYI Charles.

Urubanza no RCOMAA 0064/12/CS rwaciwe n’Urukiko rw’Ikirenga ku wa 03/06/2016, haburana Rwanda Free Zone na Association momentanée H3E(joint venture irimo HORIZON Ltd, Entreprise Mugarura Alexis, Entreprise MUBILIGI Paul na Entregèle Ltd).

Ibitekerezo by’abahanga byifashishijwe:

Jean-Pierre BERTREL et Marina BERTREL, Droit des Sociétés, in Droit de l’Entreprise, Paris, Wolters Kluwer France SAS, 2010/2011, p.382.

Urubanza

IMITERERE Y’URUBANZA

[1] Ku wa 22/04/2013, Global Services Enterprise yagiranye amasezerano n’Akarere ka Ngororero yo kugemura imashini no gukora “installation” yazo mu ruganda rusya ifu y’imyumbati rw’ako Karere (fourniture et installation des machines pour l’usine de manioc dans le District de Ngororero). Ibyo bikaba byaragombaga kuba byarangiye gukorwa mu gihe kitarenze amezi atanu uhereye ku italiki ya 22/04/2013, umunsi amasezerano yavuzwe haruguru yashyiriweho umukono, ni ukuvuga tariki ya 22/09/2013, ariko Global Services Enterprise ivuga ko atari ko byagenze kuko Akarere ka Ngororero katigeze kubahiriza amasezerano bagiranye.

[2] Global Services Enterprise yagiye ivuga kandi ko Akarere ka Ngororero kagiye gakora amakosa arimo nko kuba katarubatse aho imashini zagombaga guterekwa (installées) ku buryo hari n’izamaze igihe hanze zikajya zinyagirwa kubera kubura aho zishyirwa maze kubera uburyo n’ibikoresho zari zikozemo bikaziviramo kwangirika, ariko bakaba baragiye bandikira Akarere ngo gakemure ibi bibazo kuko n’inzu kari karubatse basanze imashini zidashobora kujyamo kubera uburyo zari zubatse ugereranyije n’uko zingana, maze biza kuba ngombwa ko hasenywa kugira ngo imashini zibone uko zinjizwa mu nzu.

[3] Akarere ka Ngororero kavugaga ko impande zombi zemeranywa ko hagemuwe ibikoresho, ko ariko harimo ibitujuje ubuziranenge ari nabyo basaba Global Services Enterprise ko ibisimbuza ibifite ubuziranenge bujyanye n’icyo zagenewe gukoreshwa.

[4] Global Services Enterprise yareze Akarere ka Ngororero mu Rukiko rw’Ubucuruzi rwa Musanze isaba ko hakubahirizwa amasezerano bagiranye maze Akarere ka Ngororero kakishyura amafaranga kayifitiye ndetse inabisabira indishyi zitandukanye, urwo rukiko ruca urubanza No

RCOM 00223/2017/TC/MUS ku wa 15/12/2017, rwemeza ko Global Services Enterprise yishyurwa 49,710,000 Frw, ariko ikayahabwa ari uko imaze gusimbuza imashini zitujuje ubuziranenge izibwujuje, izo zigwa umugese (carbon steel) ikazisimbuza izitagwa umugese (stainless cyangwa inox) nk'uko byasabwe n'Akarere ka Ngororero.

[5] Urukiko rw'Ubucuruzi rwategetse kandi ko Global Services Enterprise itahabwa 24,855,000 Frw (10% y'isoko) ahwanye n'igihombo ivuga ko yatejwe no gutinda kwishyurwa kuko igomba kubanza gusimbuza imashini zigwa umugese (*carbon steel*) izitagwa umugese, ruvuga kandi ko nta ndishyi n'amafaranga y'ikurikiranarubanza yahabwa.

[6] Global Services Enterprise yajuririye urwo rubanza mu Rukiko Rukuru rw'Ubucuruzi, ruca urubanza No RCOMA 00024/2018/CHC/HCC ku wa 06/6/2018, rwemeza ko ubujurire bwa Global Services Enterprise (GSE) nta shingiro bufite, ruvuga ko nta gihindutse ku mikirize y'urubanza No RCOM 00223/2017/TC/MUS, ko kandi amafaranga 75,000 Global Services Enterprise yatanze ijurira aherera ku Isanduku ya Leta.

[7] Global Services Enterprise yajuririyenanoneUrukikorw'Ubujurire, ivugako Urukiko Rukuru rw'Ubucuruzi rwemeje ko igomba gusimbuza imashini yazanye izindi zitari zikubiye mu masezerano impande zombi zagiranye, ko rwashingiye kuri raporo ya RSB yakoze ibisabwe n'Akarere ka Ngororero mu mwaka wa 2015, aho gushingira kuri raporo yakozwe ku wa 13/09/2013, aho RSB yemeza ko imashini zivanwa mu bubiko bwa MAGERWA zikajya gukoreshwa. Global Services Enterprise ivuga na none ko kuba Urukiko rwaremeje ko igomba kuzana izindi mashini kandi itarabiregewe. Mu mwanzuro wo kwiregura, Akarere ka Ngororero katanze inzitizi y'iburabubasha kavuga ko ubujurire bwa Global Services Enterprise budakwiye kwakirwa kubera ko yatsinzwe ku mpamvu zimwe ndetse ko n'agaciro kaburanwa katageze ku gateganywa n'Itegeko kugira ngo ubujurire bwa kabiri bwa Global Services Enterprise bube mu bubasha bw'Urukiko rw'Ubujurire.

[8] Iburanisha ry'urubanza ryabaye mu ruhame ku wa 09/12/2019, Global Services Enterprise iburanirwa na Me Nkongoli Laurent naho Akarere ka Ngororero kaburanirwa na Me Batsinda Aline, Uwo munsi haburanishwa ku nzitizi y'iburabubasha bw'Urukiko rw'Ubujurire bwo kuburanisha ubujurire bwa kabiri bwa Global Services Enterprise, yatanzwe n'uhagarariye Akarere ka Ngororero.

[9] Ku wa 03/01/2020, Urukiko rw'Ubujurire mu rubanza rubanziriza urundi rwavuze ko mbere yo gufata icyemezo ku nzitizi yatanzwe n'uhagarariye Akarere ka Ngororero, ko rusaba ababuranyi kujya gukora imyanzuro ku kibazo kijyanye n'ububasha bwa Global Services Enterprise bwo gutanga ikirego mu Rukiko kubera ko rwabonaga ariyo yareze kuva urubanza rugitangira kandi kuri "certificate of entrerprise registration" yatanzwe na RDB, hagaragara ko Global Services Enterprise ari izina ry'ubucuruzi rya Nkiranuye Théophile.

[10] Kubera gahunda ya gumaMurugo yashyizweho n'Igihugu mu rwego rwo kwirinda ikwirakwiza ry'icyorezo cya Covid 19, iburanisha ryabaye mu ruhame ku wa 01/6/2020 (bitinze), Global Services Enterprise iburanirwa na Me Nkongoli Laurent naho Akarere ka Ngororero kaburanirwa na Me Batsinda Aline, uwo munsi haburanishwa ku nzitizi y'iburabubasha bwa Global Services Enterprise bwo gutanga ikirego mu nkiko.

II. IBIBAZO BIGIZE URUBANZA N'ISESENGURA RYABYO

A. **Kumenya niba Global Services Enterprise yaratsinzwe mu nkiko zombi zabanje hashingiwe ku mpamvu zimwe**

[11] Me Batsinda Aline uburanira Akarere ka Ngororero avuga ko hashingiwe ku ngingo ya 52 igika cya 3 y'Itegeko N°30/2018 ryo ku wa 02/06/2018 rigena ububasha bw'inkiko aho igira iti:"...Icyakora kandi ubujurire bwa kabiri ntibushobora kwakirwa ku manza z'ababuranye bemera ibyo baregwa, cyangwa ku muburanyi watsinzwe mu nkiko zombi hashingiwe ku mpamvu zimwe", akavuga ko Global Services Enterprise yatsinzwe mu Rukiko rw'Ubucuruzi n'Urukiko Rukuru rw'Ubucuruzi hashingiwe ku mpamvu zimwe zo kuba igomba kwishyurwa amafaranga yaregeraga ko yasigaye itishyuwe ari uko ibanje gusimbuza imashini zigwa umugese (Carbon steel) izitagwa umugese (stainless cyangwa inox), bityo ubujurire bwa kabiri bwayo bukaba butagomba kwakirwa kuko butari mu bubasha bw'Urukiko rw'Ubujurire.

[12] Me Nkongoli Laurent uburanira Global Services Enterprise avuga ko iyi nzitizi nta shingiro yahabwa kuko inkiko zabanje zafashe ibyemezo bitandukanye kuko ibyo Urukiko rw'Ubucuruzi rwa Musanze rwavuze bitandukanye n'ibyo Urukiko Rukuru rw'Ubucuruzi rwavuze. Asobanura ko Urukiko rw'Ubucuruzi rwa Musanze rwavuze ko amafaranga 49.710.000 Global Services Enterprise iregera izayishyurwa ari uko imaze gusimbuza imashini zigwa umugese izitagwa umugese naho Urukiko Rukuru rw'Ubucuruzi rukaba rwaravuze ko mbere yo kwishyurwa Global Services Enterprise igomba kubanza gusimbuza ibyuma bifite umugese yagemuye ikabisimbuza ibitazana umugese.

[13] Me Nkongoli Laurent avuga kandi ko inenge zivugwa ku miterere y'ibyuma bidapfa kuvugwa gusa n'ubonetse wese kuko ari ibintu bigomba kwemezwa na raporo y'impuguke kugira ngo bisobanuke neza, kuko habayeho ikinyuranyo gikomeye bitewe nuko imashini zigwa umugese cyangwa imashini zifite umugese ari ibintu bitandukanye cyane, ko izifite umugese ari iziwufite nyine (zamaze kuwugira) naho izigwa umugese ari izishobora kuwugira mu gihe runaka, asoza avuga ko ashingiye kuri ubu busobanuro atanze, asanga impamvu zashingiweho n'inkiko zombi atari zimwe, ko ahubwo imvugo z'abacamanza mu nkiko zombi zitandukanye, bityo iki kirego cy'ubujurire cyatanzwe n'uwo aburanira kikaba kigomba kwakirwa kuko kiri mu bubasha bw'uru Rukiko.

UKO URUKIKO RUBIBONA

[14] Ingingo ya 52, igika cya 3, y'Itegeko No 30/2018 ryo ku wa 02/06/2018 rigena ububasha bw'inkiko iteganya ko "urubanza umuburanyi yatsinzwe mu nkiko zombi hashingiwe ku mpamvu zimwe rudashobora kwakirwa".

[15] Ku bijyanye n'ibisobanuro by'impamvu zimwe, Urukiko rw'Ikirenga ndetse n'uru Rukiko zihuriza ku kwemeza ko impamvu zimwe zivugwa muri iyi ngingo zigomba kumvikana nk'ibisobanuro buri rukiko rwashingiyeho mu gufata icyemezo cyarwo rugendeye ku byabaye no ku byo amategeko abiteganyaho, ko impamvu ariyo ishingirwaho mu kugaragariza no gusobanurira ababuranyi icyatumye Urukiko rufata icyemezo, ko impamvu z'urubanza arizo

zituma kandi ababuranyi basuzuma niba imiburanire yabo yarasesenguwe n'urukiko bitewe n'uko buri cyemezo cy'urukiko kigomba kuba cyasobanuriwe impamvu.

[16] Ku birebana n'iyi dosiye, ikibazo cy'ingenzi cyasuzumwe mu nkiko zombi, ni icyo kumenya niba Global Services Enterprise yakwishyurwa umwenda iregera muri uru rubanza ari uko ibanje kubanza gusimbuza ibyumba bigwa umugese ibitagwa umugeze nk'uko Akarere ka Ngororero kabisabaga.

[17] Ku kibazo cyo kumenya niba Global Services Enterprise yakwishyurwa umwenda iregera muri uru rubanza ungana na 49.710.000 Frw, Urukiko rw'Ubucuruzi rwa Musanze rwavuze ko rushingiye kuri raporo yakozwe na Rwanda Standards Board (RSB) yo ku wa 22/06/2015, yemeje ko imashini zagemuwe muri urwo ruganda zigwa umugese (carbon steel) zigomba guhindurwa mu rwego rwo kubungabunga ubuzima bw'abantu, runashingiye ku mahame mpuzamahanga ngenderwaho ku isuku y'ibiribwa (Recommended International Code of Practice General Principles of Food Hygien) aho biteganijwe ko mu gihe hatunganywa ibiribwa hagomba kwirindwa ikintu cyose cyakwangiriza ubuzima bw'abantu ndetse ko ibikoresho bitunganya ibiribwa bigomba kuba byubatswe cyangwa bikozwe ku buryo butagira uwo byanduza, ruvuga ko ibikoresho cyangwa imashini zigwa umugese (carbon steel) bitakwakirwa n'Akarere ka Ngororero, kandi ko katategekwa kwishyura amafaranga katishyuye uko ari 49.710.000 mu gihe cyose ibikoresho bituzuje ubuziranenge bitarasimburwa n'ibibufite.

[18] Urukiko rw'Ubucuruzi rwa Musanze rwemeje ko 49.710.000 Frw Global Services Enterprise iregera izayishyurwa ari uko imaze gusimbuza imashini zigwa umugese (carbon steel) izitagwa umugese (stainless cyangwa inox) nk'uko byasabwe kandi bigaragazwa na RSB, rushingiye ku ngingo ya 42, igika cya 2, y'Itegeko No 36/2012 ryo ku wa 21/09/2012 rigenga ihiganwa mu bucuruzi ko kurengera abaguzi ndetse no ku ngingo ya 84 y'Itegeko no 45/2011 ryo ku wa 25/11/2011 rigenga amasezerano. Rwashingiye na none ku nyandiko z'umuhanga mu mategeko Pierre Jean Demine.

[19] Urukiko Rukuru rw'Ubucuruzi mu gusuzuma niba Global Services Enterprise igomba kwishyurwa ariya mafaranga 49.710.000, Akarere ka Ngororero kayisigayemo, rwemeje narwo ko izayahabwa ari uko imaze gusimbuza imashini zigwa umugese (carbon steel) izitagwa umugese (stainless cyangwa inox).

[20] Mu gusobanura icyemezo rufashe (motivation), Urukiko Rukuru rw'Ubucuruzi rwavuze ko rugendeye ku miterere y'icyo ibyo bikoresho byari byaguriwe n'ingaruka byagira k'ubuzima bw'abantu mu gihe byakoreshwa, Akarere katagomba guhamana ibyo bikoresho ngo kabe kasubiza Global Services Enterprise igice cy'amafaranga, ko ahubwo igomba kubisimbuza ibizima cyangwa ikabisubirana ntiyishyurwe.

[21] Urukiko rwavuze ko Global Services Enterprise itakwitwaza ko ibikoresho mbere yo gusohoka muri gasutamo byaba byarasuzumwe na RBS cyangwa ngo yitwaze ko Akarere kaba karabyakiriye ngo yumve ko ntacyo igomba kuryozwa, kuko kuba nta kimenyetso cya RBS igaragaza cyemeza ko ibyo bikoresho byujuje ubuziranenge, niyo RBS yaba yarabisuzumye ariko ntibone inenge yihishe (vice cashé) ishobora kuba iterwa no kuba haba haraguzwe ibitujuje ubuziranenge (pirate) aho kugura iby'umwimerere (original), nk'uko biteganywa n'amategeko, ibyo bitabuza rwiyemezamirimo kwirengera iyo nenge, kuko nk'inararibonye afite inshingano yo

kugemura ibikoresho bidafite inenge no kumenya ibidashobora kuzana umugese, bityo rwemeza ko nta gihindutse ku mikirize y'urubanza rwaciwe n'Urukiko rw'Ubucuruzi rwa Musanze.

[22] Urukiko Rukuru rw'Ubucuruzi mu kwemeza ko amafaranga 49.710.000, Global Services Enterprise yishyuza Akarere ka Ngororero izayabona ari uko imaze gusimbuza imashini zigwa umugese izitagwa umugese, rwo rwashingiye ku ngingo ya 318, 320 na 321 z'Igitabo cya gatatu cy'Urwunge rw'amategeko mbonezamubano yakoreshwaga icyo gihe, izi ngingo zose zikaba zisobanura ko umugurisha agomba kwishingira inenge z'icyo agurisha.

[23] Ku birebana n'ibivugwa n'uhagarariye Global Services Enterprise ko kuvuga ibyuma bigwa umugese bitandukanye n'ibifite umugese, urukiko rurasanga iyi mvugo itahabwa ishingiro harebwa impamvu zimwe, kuko iyo usesenguye neza usanga inkiko zombi zaravuze ikintu kimwe kijyanye nuko ibikoresho byagemuwe bitujuje ubuziranenge, kuba iyo nenge yaramaze kwigaragaza cyangwa bigaragara ko izagaragara mu gihe runaka ataribyo byatuma hemezwa ko inkiko zombi zashingiye ku mpamvu zitandukanye, ko ahubwo uyu mwanzuro wahuriweho n'inkiko zombi nubwo imyandikire yazo atari imwe.

[24] Urukiko rurasanga n'ubwo inkiko zombi zabanje zasuzumye ingingo zimwe zikagera no ku mwanzuro umwe, ibisobanuro zatanze cyangwa impamvu zashingiyeho atari zimwe iyo usesenguye imitekerereze y'abacamanza bombi mu kwemeza ko Global Services Enterprise itsinzwe, kuko Urukiko rw'Ubucuruzi rwa Musanze rwashingiye kuri raporo yakozwe na Rwanda Standards Board (RSB) yo ku wa 22/06/2015, yemeje ko imashini zigwa umugese zagemuwe (carbon steel) zigomba guhindurwa mu rwego rwo kubungabunga ubuzima bw'abantu, runashingira ku mahame mpuzamahanga ngenderwaho ku isuku y'ibiribwa (Recommended International Code of Practice General Principles of Food Hygien) aho biteganijwe ko mu gihe hatunganywa ibiribwa, hagomba kwirindwa ikintu cyose cyakwangiza ubuzima bw'abantu (identifying any specific points in such activities where a high probability of contamination may exist and taking specific measures to minimize that probability)

[25] Urukiko Rukuru rw'Ubucuruzi rwo rwavuze ko Global Services Enterprise itakwitwaza ko ibikoresho mbere yo gusohoka muri gasutamo byaba byarasuzumwe na RBS cyangwa ngo yitwaze ko Akarere kaba karabyakiriye maze ngo yumve ko ntacyo igomba kuryozwa, kuko kuba nta kimenyetso igaragaza cya RBS cyemeza ko ibyo bikoresho byujuje ubuziranenge, ko kandi niyo RBS yaba yarabisuzumye ariko ntibone inenge zihishe (vice caché), Rwiyemezamirimo we akaba agomba kwishingira izo nenge nk'uko biteganywa n'ingingo za 318 na 320 z'Igitabo cya gatatu cy'urwunge rw'amategeko mbonezamubano ryavuzwe haruguru.

[26] Urukiko rurasanga nk'uko bisobanuye haruguru, Urukiko Rukuru rw'Ubucuruzi rwavuze ko n'ubwo RBS yaba yaravuze muri raporo yayo ko imashini zisohoka muri MAGERWA kubera ko nta nenge zifite, usibye ko nta kimenyetso Global Services Enterprise ibigaragariza, ko n'ubwo RBS yabyemeza muri raporo yayo ariko nyuma bikaza kugaragara ko imashini zifite inenge, zaba inenge zihishe cyangwa izigaragara, Global Services Enterprise itabyitwaza ngo isabe kwishyurwa amafaranga Akarere kayisigayemo itabanje gusimbura izo mashini zidafite ubuziranenge izibufite, kubera ko ibyo zakora byakwangiza ubuzima bw'abantu. Urwo Rukiko rwanavuze ko Global Services Enterprise niyanga gusimbura imashini zidafite ubuziranenge yazisubirana ariko ntiyishyurwe. Iki gitekerezo nacyo ntikigeze kivugwa mu mikirize y'urubanza rwaciwe n'Urukiko rw'Ubucuruzi rwa Musanze.

[27] Hashingiwe ku biteganywa n'ingingo ya 52, igika cya 3, y'Itegeko No 30/2018 ryo ku wa 02/06/2018 rigena ububasha bw'inkiko, Urukiko rusanga Global Services Enterprise itaratsinzwe mu nkiko zombi zabanje hashingiwe ku mpamvu zimwe.

B. Kumenya niba ubujurire bwa Global Services Enterprise (GSE) butari mu bubasha bw'Urukiko rw'Ubujurire hashingiwe ku gaciro k'ikiburanwa.

[28] Me Batsinda Aline uburanira Akarere ka Ngororero avuga ko ubujurire bwa Global Services Enterprise budakwiye kwakirwa ashingiye ku ngingo ya 52, igika cya 2, agace ka 8, y'Itegeko N°30/2018 ryo ku wa 02/06/2018 rigena ububasha bw'inkiko iteganya ko "Urukiko rw'Ubujurire rufite kandi ububasha mu rwego rw'ubujurire bwa kabiri, kuburanisha imanza zaciwe n'Urukiko Rukuru rw'Ubucuruzi zagenwemo n'Urukiko indishyi zingana nibura na miliyoni mirongo irindwi n'eshanu z'amafaranga y'u Rwanda (75,000,000 Frw)".

[29] Asobanura ko mu rubanza rujuririrwa nta ndishyi zingana na 75.000.000 Frw ateganwa n'Itegeko zagenwemo, ko kandi agaciro k'ikiburanwa katagejeje kuri aya mafaranga, ko agaciro ndetse n'indishyi zagenwe ari 49.000.000 Frw, naho agaciro k'ikiburanwa kakaba ari 49.000.000 Frw Global Services Enterprise isaba kwishyurwa n'indishyi n'igihombo biyaturukaho bingana na 24.00.000 Frw. Yongeraho ko Global Services Enterprise (GSE) idakwiriye gushingira kuri "facture proforma" yatse ku ruganda ngo iyihuze n'ingingo ya 52, igika cya kabiri, agace ka 8, y'Itegeko N° 30/2018 ryo ku wa 02/06/2018 ryavuzwe haruguru, kuko facture proforma atari inyandiko yemewe n'amategeko ku buryo Urukiko rwayishingiraho rugena agaciro k'ikiburanwa muri uru rubanza.

[30] Me Nkongoli Laurent uburanira Global Services Enterprise (GSE) avuga ko iyi nzitizi idakwiye kwakirwa, kubera ko Akarere ka Ngororero kasabye ko hatumizwa izindi mashini zitandukanye n'izari zatsindiwe mu isoko mbere, ko kuba Urukiko rutaragennye agaciro kazo bitashingirwaho ngo ubu hemezwe ko ubujurire bwa Global Services Enterprise butari mu bubasha bw'Urukiko rw'Ubujurire, ko icyangombwa ari uko rwemeje ko zigomba kugurwa, akaba ariyo mpamvu bashatse "facture proforma" ikubiyemo igiciro cyazo.

[31] Asobanura "facture proforma" bashyikirije Urukiko bazikuye ku ruganda rwitwa "Manyang Guanghui Flour Machinery Co Limited", ko igiciro uruganda rwabahaye kingana na 235.641 USD ahwanye na 227.864.847 Frw[1], akaba abona uyu mubare ugomba gufatwaho ukuri kuko watanzwe n'impuguke mu bumenyi bw'imashini zikoreshwa mu nganda ababuranyi ndetse n'Urukiko badafite, asoza kuri iyi ngingo avuga ko iyo Akarere kabona katemeranya n'ibikubiye muri iyo "facture proforma", kari gusaba ko hakorwa indi.

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[32] Ingingo ya 52, igika cya 2, agace ka 8, y'Itegeko N°30/2018 ryo ku wa 02/06/2018 rigena ububasha bw'inkiko iteganya ko "Urukiko rw'Ubujurire rufite kandi ububasha mu rwego rw'ubujurire bwa kabiri, kuburanisha imanza zaciwe n'Urukiko Rukuru rw'Ubucuruzi

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[1] Aho igipimo cy'ivunjisha cyo ku wa 03/07/2020 cyari kigeze, nuko idolari rimwe ryari ringana na 967 Frw.

zagenwemo n’Urukiko indishyi zingana nibura na miliyoni mirongo irindwi n’eshanu z’amafaranga y’u Rwanda (75,000,000 Frw)”.

[33] Dosiye y’urubanza igaragaza ko Urukiko Rukuru rw'Ubucuruzi rwemeje ko Akarere ka Ngororero kishyura Global Services Enterprise 49.710.000 Frw ari uko imaze gusimbuza imashini zigwa umugese izitagwa umugese, bikaba byumvikana ko mu gaciro k’ikiburanwa hagomba kongerwamo ikiguzi cy’izo mashini nshya Urukiko rwategetse ko zigurwa, iki kiguzi cyangwa igiciro cy’izo mashini kikaba kitarashoboraga kumenyekana mu Rukiko Rukuru rw’Ubucuruzi, ibi kandi bikaba bitagomba kwitwa ko ari ibintu bishya mu rubanza kuko ariko rwaciwe, kandi agaciro kavugwa kakaba kagenwa aho urubanza rwaba rugeze hose igihe katagenwe mbere.

[34] Urukiko rurasanga kuba Akarere ka Ngororero nta kimenyetso karushyikirije kinyomoza “facture proforma” Global Services Enterprise yatanze yerekana igiciro cy’imashini zitagwa umugese yategetswe kugura kigera kuri 235.641 USD angana na 441.100.000 Frw, nta mpamvu iki giciro kiri kuri izo “facture proforma” cyayanzwe n’uruganda "Manyang Guanghui Flour Machinery Co Limited", kuko uru ruganda ruzobereye mu gukora imashini zikoreshwa mu gutegura ibiribwa, rukaba rufite koko ubumenyi ababuranyi ndetse n’Urukiko badafite nk’uko Me Nkongoli Laurent abisobanura.

[35] Urukiko rurasanga nk'uko biteganywa n'ingingo ya 52, igika cya 4, y’Itegeko N° 30/2018 ryo ku wa 02/06/2018 ryavuzwe haruguru, kuba Inkiko zabanje zitaragennye agaciro k'imashini nshya zategetse ko zigomba gusimbura izifite inenge, bitabuza uru Rukiko gusuzuma iki kibazo nyuma y’uko ababuranyi bakigiyeho impaka, bityo rukagifataho umwanzuro.

[36] Kuba "facture proforma" uhagarariye Global Services Enterprise yagaragaje yatanzwe n'uruganda rukora imashini rwitwa "Manyang Guanghui Flour Machinery Co. Limited", igaragaza ko igiciro cy’imashini nshya ari 235.641 USD angana na 441.100.000Frw, Urukiko rurasanga uyu mubare wonyine ubwawo hatongeweho na 49.71.000 Frw yategetswe kwishyurwa n’Urukiko Rukuru rw’Ubucuruzi, urenze kure 75.000.000 Frw ateganywa n’Itegeko kugira ngo hemezwe ko ikiburanwa gifite agaciro kari mu bubasha bw’Urukiko rw’Ubujurire, bityo ubujurire bwa Global Services Enterprise bukaba buri mu bubasha bw’Urukiko rw’Ubujurire.

[37] N’ubwo Urukiko rusanze nta kibazo cy’ububasha bwarwo bwo kuburanisha uru rubanza gihari, haracyari indi nzitizi ijyanye no kumenya niba Global Services Enterprise yari ifite ububasha bwo gutanga ikirego mu nkiko.

C. Kumenya niba Global Services Enterprise itarashobora gutanga ikirego mu Rukiko

[38] Me Batsinda Aline uburanira Akarere ka Ngororero avuga ko Global Services Enterprise ari “Entreprise” y’umuntu umwe ku giti cye, ko ari izina Nkiranuye Théophile akoresha mu bucuruzi bwe nk’uko bigaragara ku cyemezo cy’Umwanditsi Mukuru wa Rwanda Development Board (RDB) cyitwa “certificate of Enterprise registration”, bivuze ko Global Services Enterprise idafite ubuzima gatozi, bitewe nuko atari sosiyete y’ubucuruzi kuko ariyo igira ubuzima gatozi, kuba rero Nkiranuye Théophile akora ubucuruzi mu buryo bwa “entreprise individuelle”, iyi “Entreprise” ye ntishobora gutanga ikirego mu nkiko nk’uko bikorwa na sosiyete y’ubucuruzi, ibi akaba ari nabyo byasobanuwe mu rubanza no RCOMAA 0042/14/CS, haburana Julia Shop na Ecobank Rwanda Ltd rwaciwe n’Urukiko rw’Ikirenga ku wa 18/03/2016.

[39] Me Batsinda Aline, avuga kuba Global Services Enterprise idafite ubuzima gatozi/statut juridique, bifite ingaruka kuri uru rubanza, kuko hashingiwe kuri "Certificate of Enterprise Registration" yagaragajwe, Global Services Enterprise nta bubasha n'ubushobozi ifite bwo kurega kubera ko ari izina ry'ubucuruzi (business name), ko ahubwo hagombaga kurega Nkiranuye Théophile (Enterprise name), ko asanga ikirego cya Global Services Enterprise kuva aho cyatangiriye kitaragombaga kwakirwa, bityo n'imanza zaciwe zikaba zigomba kuvamwaho kubera ko yareze kandi atari isosiyete ifite ubuzima gatozi.

[40] Me Nkongoli Laurent uburanira Global Services Enterprise avuga ko nk'uko bigaragara kuri "Certificate of Entreprise Registration" yo ku wa 04/07/2011 yatanzwe na RDB, Global Services Enterprise ni izina ry'ikigo cy'ubucuruzi (Business Name), naho izina rya nyiri ikigo ni "Nkiranuye Théophile" Ikindi cyanditse kuri iyo "certificate ni "Busines Activities", ibi bikaba ari ibyo icyo kigo gikora n'ibyo gicuruza, ko rero ibyo Akarere ka Ngororero kitayeho mbere yo gutanga isoko, ari ibyanditse ku rutonde rw'ako gace ka "Business Activities", cyane cyane imirimo yanditse kuri No ya 4 no kuri No ya 12 (umugereka wa I).

[41] Avuga ko mu masezerano yabaye hagati y'impande zombi ziburana muri uru rubanza, nubwo zageze aho ntizumvikane kugera ubwo bibaye ngombwa kwiyambaza inkiko, izina ry'ikigo (Global Services Enterprise) niryo Akarere ka Ngororero kakoresheje haba mu gutanga isoko ndetse no mu nyandiko zose bagiranaga zirebana n'amasezerano bagiranye kuko kasangaga ari cyo gikwiye gukorana na ko kandi na Nkiranuye Théophile nta kibazo yabibonagamo. Ku bijyanye n'ubuzima gatozi, avuga ko Global Services Enterprise ari sosiyete iriho , ko isora ndetse igahabwa n'amasoko, bityo ikaba ifite ubushobozi bwo kurega kubera ko yanditse mu masezerano.

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[42] Ingingo ya 3 y'Itegeko n° 22/2018 ryo ku wa 29/04/2018 ryerekeye imiburanishirize y'imanza z'imbonezamubano, iz'ubucuruzi, iz'umurimo n'iz'ubutegetsi, yerekeranye n'ibisobanuro by'amagambo iteganya ko: "Ikirego nticyakirwa mu rukiko iyo urega adafite ububasha, inyungu n'ubushobozi byo kurega, keretse igihe itegeko ribiteganya ukundi. Ku mashyirahamwe, imiryango n'ibigo bidafite ubuzima gatozi, harega kandi hakaregwa abayobozi babyo mu izina ry'abayigize". Ingingo ya 2, agace ka 7o, y'Itegeko rimaze kuvugwa, iteganya ko "ububabasha bw'umuburanyi ari uburenganzira umuntu ahabwa n'amategeko akabukoresha arengera inyungu iyi n'iyi mu rukiko cyangwa yumvikanisha ibyo asaba cyangwa arwanya ibisabwa n'undi".

[43] Ingingo ya 375 y'Itegeko n° 07/2009 ryo ku wa 27/04/2009 ryerekeye amasosiyete y'ubucuruzi ryakurikizwaga ikirego gitangwa, iteganya ko ibyerekeye iyandikisha, imitere n'imikorere by'ibikorwa by'ubucuruzi bukorwa n'abantu badashobora kwinjiza nibura ibihumbi icumi (10.000) ku munsi, bigenwa n'Iteka rya Minisitiri ufite ubucuruzi mu nshingano ze.

[44] Hashingiwe ku biteganywa n'ingingo ya 375, hashyizweho Iteka rya Minisitiri no 02/05/2009 ryo ku wa 08/05/2009 ryerekeye ubucuruzi bukorwa n'abantu badafite ubushobozi buhagije, ingingo yaryo ya kabiri ikaba iteganya ko ''Igikorwa cy'ubucuruzi hakurikijwe iri teka ni igikorwa cy'umuntu wese yaba umugore cyangwa umugabo ukora ibikorwa by'ubucuruzi, byanditswe hakurikijwe ibiteganywa n'iri teka harimo kugura no kugurisha, gutanga serivisi

cyangwa se ikindi gikorwa icyo aricyo cyose mu buryo buhoraho gikorwa hagamijwe kubona inyungu''.

[45] Mu iburanisha ry'uru rubanza, uhagarariye Global Services Enterprise, yashyikirije Urukiko icyemezo cy'iyandikwa (Certificate of enterprise registration) cyatanzwe n'Ikigo gishinzwe Iterambere (RDB) ku wa 04/07/2011, kigaragaza ko cyatanzwe hashingiwe ku ngingo ya 10 y'Iteka rya Minisitiri no 02/09/MINICOM ryo ku wa 08/05/2009 ryerekeye ubucuruzi bukorwa n'abantu badafite ubushobozi buhagije[2], nk'uko umutwe w'iryo Teka ubivuga hamwe n'ingingo yaryo ya kabiri, bigaragara ko ryerekeye ubucuruzi bukorwa n'abantu, bivuze ko ritareba iyandikishwa ry'amasosiyete y'ubucuruzi kuko yo yandikwa hashingiwe ku ngingo ya 16 y'Itegeko n^{o} 07/2009 ryo ku wa 27/04/2009 ryerekeye amasosiyete y'ubucuruzi.

[46] Icyemezo cy'iyandikwa ry'ubucuruzi kivuzwe haruguru, kigaragaza ko cyahawe Nkiranuye Théophile nka nyiri ubucuruzi (enterprise name), ko kandi iyo "entreprise" ikorera ku izina ry'ubucuruzi rya Global Services Enterprise (business name), bikaba byumvikana rero ko Global Services Enterprise nk'izina ry'ubucuruzi nta bucuruzi ikora, ko ahubwo bukorwa na nyiri icyemezo cyangwa nyiri Ikigo/Entreprise ariwe Nkiranuye Théophile nk'uko n'icyemezo cy'iyandikwa kibigaragaza (business owner).

[47] Urukiko rurasanga Global Services Enterprise, ari izina ry'ikigo cy'ubucuruzi cy'umuntu ku giti cye abenshi bakunda kwita mu ndimi z'amahanga "Entreprise individuelle", ikaba atari sosiyete y'ubucuruzi nk'uko uhagarariye Global Services Enterprise abivuga mu miburanire ye. Abahanga mu mategeko batandukanya ibi bigo byombi, kuko bavuga ko ''Entreprise individuelle" idashobora gutandukanwa na nyirayo, mu gihe sosiyete y'ubucuruzi aba ari ishyirahamwe (ikintu kidafatika/personne morale), itandukanye n'abanyamigabane kabone n'ubwo yaba ari umwe[3]. Abandi bahanga mu mategeko nabo bavuga ko "ubucuruzi bw'umuntu ari ibikorwa n'umuntu ku giti cye, ko bene ubwo bucuruzi abukora mu izina rye muri *entreprise individuelle*. Bavuga kandi ko bigomba kumvikana ko entreprise individuelle itagira ubuzima gatozi n'umutungo bitandukanye n'ibya nyirayo[4]. Ibi kandi ni nako bisobanuye mu manza nyinshi zaciwe n'Urukiko

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[2] Ingingo yaryo ya kabiri ikaba iteganya ko ''Igikorwa cy'ubucuruzi hakurikijwe iri teka ni igikorwa cy'umuntu wese yaba umugore cyangwa umugabo ukora ibikorwa by'ubucuruzi, byanditswe hakurikijwe ibiteganywa n'iri teka harimo kugura no kugurisha, gutanga serivisi cyangwa se ikindi gikorwa icyo aricyo cyose mu buryo buhoraho gikorwa hagamijwe kubona inyungu''

[3] L'Entreprise individuelle ne forme qu'une seule et même personne avec l'entrepreneur, tandis que la société est une personne "morale" distincte de son associé, même s'il est seul. Trouvé sur le site internet Htpp://www.jesuisentrepreneur.fr/fag-juridique/statut-société. Sur le plan juridique, l'Entreprise individuelle n'a pas de personnalité morale, c'est-à-dire que l'entreprise et l'entrepreneur constituent une seule et même entité juridique.Trouvé sur le site internet http://www.netpme.fr/info-conseil-choisir une entreprise individuelle ou une société. L'entreprise individuelle n'exite pas en droit. http :www.vadway.com/Pages/enso.php.

[4] Entreprise individuelle est donc celle exploitée par un commerçant physique seul, c'est-à-dire sans associé. On dit encore d'un tel commerçant qu'il exerce le commerce en ''son nom personnel'' ou ''en son nom propre''. Il est important de bien comprendre qu'une telle entreprise individuelle n'a pas de personnalité juridique distincte de celle de la personne physique qu'il exploite. L'entreprise individuelle, à la différence de la Société, n'a donc pas la personnalité morale: Jean-Pierre BERTREL et Marina BERTREL, Droit des Sociétés, in Droit de l'Entreprise, Paris, Wolters Kluwer France SAS, 2010/2011, p.382.

rw'Ikirenga, aho rwasobanuye ko kuba entreprise y'umuntu ku giti cye idafite ubuzima gatozi, ko idashobora kurega mu Rukiko, ko ahubwo bikorwa na nyirayo mu izina rye[5].

[48] Urukiko rurasanga kuba "Entreprise individuelle" itagira ubuzima gatozi, idashobora kugira uburenganzira n'inshingano, bityo ikaba itanashobora gukora ibikorwa birebana n'amategeko nko kuburana mu nkiko cyangwa gusinya amasezerano na rubanda. Ntishobora gukora igikorwa runaka kuko itabaho, ahubwo ni nyirayo ukora dore ko ari nawe wandikwa muri RDB.

[49] Urukiko rurasanga Nkiranuye Théophile ariwe wagombaga gutanga ikirego nka nyiri ubucuruzi, kuko ariwe ufite ubuzimagatozi nk'ikiremwa muntu, kandi ko ariwe wanditswe ku cyangombwa cy'ubucuruzi cyatanzwe na RDB, ko ariko muri uru rubanza atariko byagenze, kuko inyandiko itanga ikirego mu Rukiko rw'Ubucuruzi rwa Musanze igaragaza ko cyatanzwe na Global Services Enterprise, ko ari nayo yajuriye muri uru Rukiko kandi byagaragajwe haruguru ko itabaho imbere y'amategeko, bityo ibivugwa na Me Nkongoli Laurent y'uko ikirego cyayo nta mpamvu kitagombaga kwakirwa kubera ko icuruza kandi ikaba yarahawe isoko n'Akarere ka Ngororero bikaba nta shingiro bifite, kuko ufite "qualité" y'ubucuruzi, ari Nkiranuye Théophile, akaba ariwe ufite n'ububabasha bw'umuburanyi muri uru rubanza hashingiwe ku biteganywa n'ingingo ya 2, agace ka 7o, y'Itegeko n° 22/2018 yo ku wa 29/04/2018 ryavuzwe haruguru, akaba ari na we wari ufite inshingano yo gutanga ingwate y'amagarama muri uru Rukiko nk'uko biteganywa n'ingingo ya 7, agace ka 1o, y'Itegeko rimaze kuvugwa, kuko ariwe wahawe uruhusa rwo gucuruza igihe yiyandikishaga muri RDB, aho kuba Global Services Enterprise, kuko yo ari izina ry'ubucuruzi.

[50] Hashingiwe ku bimaze gusobanurwa no kubiteganywa n'amategeko yavuzwe haruguru, Urukiko rurasanga ubujurire bwa Global Services Enterprise bwaratanzwe mu buryo bunyuranije n'ibiteganywa n'amategeko, bukaba butagomba kwakirwa ngo busuzumwe kuko nta bubasha bwo kuburana mu nkiko ifite, bityo n'imanza zaciwe ku kirego yatanze zikaba zigomba guteshwa agaciro zikavanwaho.

III. ICYEMEZO CY'URUKIKO

[51] Rwemeje ko inzitizi y'iburabubasha bw'Urukiko rw'Ubujurire yo kuburanisha ubujurire bwa Global Services Enterprise yatanzwe n'Akarere ka ngororero nta shingiro ifite;

[52] Rwemeje ko ubujurire bwa Global Services Enterprise buri mu bubasha bw'Urukiko rw'Ubujurire;

[53] Rwemeje ko inzitizo yo kutagira ububasha bwo kurega kuri Global Services Enterprise yabyukijwe n'Urukiko ifite ishingiro;

[5] Urubanza no RCOMAA 0064/12/CS rwaciwe n'Urukiko rw'Ikirenga ku wa 03/06/2016, haburana Rwanda Free Zone na Association momentanée H3E(joint venture irimo HORIZON Ltd, Entreprise Mugarura Alexis, Entreprise Mubiligi Paul na Entregèle Ltd), urubanza no RCOMAA 0042/14/CS rwaciwe ku wa 148/03/2016, Julia Shop iburana na Ecobank Rwanda Ltd, urubanza no RCOMAA 0014/15/CS rwaciwe ku wa 23/06/2017, haburana Entreprise Usengimana Richard na Mporanyi Charles n'izindi nyinshi.....

[54] Rwemeje kudasuzuma mu mizi ubujurire bwa Global Services Enterprise kubera ko idafite ububasha bwo kuburana mu nkiko nk'uko byasobanuwe;

[55] Rwemeje ko urubanza No RCOM 00223/2017/TC/MUS rwaciwe n'Urukiko rw'Ubucuruzi rwa Musanze ku wa 15/12/2017, ndetse n'urubanza n^{o} RCOMA 00024/2018/CHC/HCC rwaciwe n'Urukiko Rukuru rw'Ubucuruzi ku wa 06/6/2018 ziteshejwe agaciro kandi zivanyweho.

[56] Rwemeje ko ingwate y'amagarama yatanzwe muri uru rubanza ihwanye n'imirimo yarukozweho.