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FINANCIAL ACT 2021/2022

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1. LAWS OF SOUTH SUDAN

a 1. Title and Commencement

LAW OF SOUTH SUDAN FINANCIAL ACT, FY 2021/22

A Financial Act to set forth proposals for taxes, fees, and other levies following Section 17 (2) of the Public Financial Management & Accountability Act, 2011.

CHAPTER 1

PRELIMINARY PROVISIONS

1. 1. Title and Commencement

This Act may be cited as "The Financial Act FY 2021/22" and shall come into effect uponits signature by the President of the Republic of South Sudan.

1. 2. Definitions

In this Act, unless the context otherwise requires, the following words and expressions shall carry the meanings assigned to them;

"Customs value" means the cost of goods plus insurance and freight (or simply known as

C.I.F).

'Small Business Enterprise" refers to a business enterprise making a gross profit ranging from 1-1000,000 SSP per annum;

"Medium Business Enterprise" refers to a business enterprise making a gross

profit ranging from 1000,001-30,000,000 SSP per annum;

"Large Business Enterprise" refers to a business enterprise making a gross profit ranging from 30,000,001 and above SSP per annum;

"Agency" means any Government entity responsible for the collection of revenues underthis Act;

"Minister" means the National Minister of Finance and Planning; "Ministry" means the National Ministry

of Finance and Planning; "President" means the President of the Republic of South Sudan.

"Authority" means the National Revenue Authority established by the Constitution under Article 117.

PART 1 INCOME TAX AND BUSINESS PROFIT TAX

CHAPTER 2

PERSONAL INCOME TAX

1. 3. Definitions

(a)

In this chapter, unless the context otherwise requires, the following words and expressions shall carry the meanings assigned to them:

"Gross income" is unchanged from Section 57 of the *Taxation Act*, 2009 as amended by Section 5 of the *Taxation Amendment Act*, 2012 and means all incomeearned or otherwise accrued by a taxpayer that is not exempted under this Chapter. "Gross income from wages" is per Section 58 (1) and 58 (2) of the Taxation Act, 2009.

"Gross income from entrepreneurial activities" is per Section 59 (1) of the Taxation Act, 2009.

"Taxable Income" is per Section 53 of the Taxation Act, 2009.

"Taxpayer" is per Sections 55(1) and 55(2) of the Taxation Act, 2009

- 1. 4. Charge, rates, and income bands or brackets for FY 2021/22.
 - 1. Personal income tax is charged for the tax year 2021/22 on taxable income from wages and entrepreneurial activities after standard allowable expenses of twenty percent (20%) and other expenses such as town rate, ground rate, etc. are deducted.
 - 2. 2) For that tax year the exemption level is raised to SSP 2,000 per month and the number of income bands or brackets scaled up. Specifically the schedule in Taxation Act 2016 is deleted and replaced by the following:
 - a. (a) Taxable incomes 2,000 SSP per month and under are not subject totax (zero per cent (0%).
 - b. (b) Taxable incomes ranging from 2,001–5,000 SSP per month are charged at the rate of five percent (5%).
 - a. (c) Taxable incomes ranging from SSP 5, 001–10,000 per month are charged at the rate of ten percent (10%).
 - b. (d) Taxable incomes ranging from SSP 10, 001-15,000 are charged at the rate of fifteen percent (15%).
 - c. (e) Taxable incomes ranging from SSP 15,001 and above are charged at the rate of twenty percent (20%).

d. (f) Rental income or investment income is taxed at the rate of twenty percent (20%) after deducting from gross rental income Standard allowance of twenty percent (20%) and any other allowable expenses, such as the localcouncil, city rate levies, or interest expense on the mortgage.

e. 5. Deductions

- 1. Deductions from gross income in the calculation or computation of taxableincome are allowed for the FY 2021/22.
- 2. 2) For that tax year allowable deductions from gross wages are unchanged from Section 58 (3) of the Taxation Act, 2009 but reflect the rates set out in the Civil Service Pension Scheme Act, 2013. Specifically and Employee pension contribution of up to five percent (5%) of gross wages to GRS approved funded pension scheme, shall be deducted from gross income.
- 3. 3) For that tax year allowable deductions from gross income from entrepreneurial activities are unchanged from Section 59 (2) to (8) of the Taxation Act, 2009.
- 4. 6. Exemptions
 - 5. 1) Income exempted from the calculation of gross income is unchanged from section 58 (2) (a) to (c) and 59 (2) (a) to (e) of the *Taxation Act*, 2009 (amended 20 12 and 2017).
 - 6. 2) There shall be no exemption from personal income tax other than thoseprovided under the tax treaty for persons from countries that have signed a double taxation agreement with South Sudan.

CHAPTER 3

BUSINESS PROFIT TAX

1. 7. Definitions

In this chapter, unless the context otherwise requires, the following words and expressions shall carry the meanings assigned to

1)

them:

"Business organization" is defined per Section 64 of the *Taxation Act*, 2009 (amended 2012) and means any organization that is required to be registered according to the provisions of the Taxation Act, 2009 except for an insurance company and individuals and organizations liable for personal income tax under Chapter 2 of this Act;

"Gross Income" is defined per Section 64 of the Taxation Act, 2009 (amended 2012) as all income earned or accrued, including, but not limited to income from production, trade, financial investment, professional or other economic activities within the tax period;

"Taxable profit" is defined per Section 68 of the *Taxation Act*, 2009 (amended 2012) as the difference between gross income earned and any deductible, allowable expenses in that period.

"Withholding tax" is tax or taxes withheld by legal entities or otherwise (public, private or non-governmental organizations) following Taxation Act, 2009 Section 92 (a) through (d)

- 1. 8. Charges, rates, and income brackets for FY 2021/22
 - 1. 1) Business profit tax is charged for FY 2021/22 on the taxable profit or netprofit of any organization that generates income for profit.
- 2) For that tax year the rates are per the Taxation Act, 2009 as amended 2016, the business profit tax is set equally for Small Business Enterprise, Medium Business Enterprise and Large Business Enterprise at flat rate of 30%.

1. 9. Deductions

- 2. 1) Deductions from gross income in the calculation of taxable profit are allowed for FY 2021/22.
- 3. 2) For that tax year, allowable deductions remain unchanged from those of Section 70 to 81 of the *Taxation Act*, 2009.

4. 10. Exemptions

1. 1) Income exempted from business profit tax is unchanged from Section 69

- 1) (a) to (d) of the Taxation Act, 2009.
- 2) There shall be no exemptions from business profit tax other than those provided in the Taxation Act, 2009 and under a tax treaty on double taxation between SouthSudan and other countries.

ADVANCE PAYMENT OF INCOME TAX ON IMPORTED GOODS

1. 11. All withholding charges and rates for Advanced Income Tax as stipulated in Schedule I of Financial Act FY 2019/20 are hereby repealed.

PART 2

TAXES ON GOODS AND SERVICES

CHAPTER 5

SALES TAX ON PRODUCED GOODS

- 1. 12. Charge, assessment value, and rates for FY 2021/22
 - 1. Sales tax on produced goods is charged for FY 2021/22 on goods products in the Republic of South Sudan.
 - 2. 2) For that year the value on which the tax is assessed is the greater of themanufacturer selling price inclusive of excise duties or fair market value.
 - 3. For that year the rate charged ranges between 1% and 20% as per TaxationAct, 2009 as amended in 2016.

CHAPTER 6

UN specialized agencies, diplomatic missions, or other international donors and their contractors that import goods, supply, or purchase goods and services except alcoholic beverages and tobacco products in South Sudan are exemptedfrom the sales tax but only to the extent that such goods or services are directly related to the diplomatic mission or donor-funded projects.

- 2. Notwithstanding paragraph (1) all sales taxes become immediately due and payable if the goods are disposed of in South Sudan to private persons or are no longer used in or are necessary for the diplomatic mission or donor-financed project unless the ownership of goods is transferred to South Sudan or to another person who is exempted from excise tax under this section.
- 3. 3) The exception to subsections (1) and (2) above; the alcoholics and tobacco products are not exempted.

CHAPTER 8

EXCISE DUTIES

1. 17. Definitions

In this chapter, unless the context otherwise requires, the following words and expressions shall carry the meanings assigned to them:

"Excisable good" means any good subject to this Chapter, and includes alcoholicbeverages; tobacco products, fuels, and vehicles (as provided in Schedule 2 below).

"Excisable service" means any service subject to this Chapter, and includes air transport services; insurance services; telecommunication services; (as provided inSchedule 12 below).

- 1. 18. Charge, and assessment value rates for FY 2021/22
 - 1. 1) Excise duties are charged for FY 2021/22 on goods and services as below:

- a. (a) Excisable goods produced in South Sudan;
- a. (b) Excisable goods imported in South Sudan;
- a. (c) Excisable services provided in South Sudan.
- 1. 2) The value, on which the tax is assessed, shall be the greater of the manufacturer sellingprice or fair market value of goods produced in South Sudan or, in case of imported goodsthe customs value or, in case of services the greater of the amount paid for the service or fair market value.
- 2. 3) The air transport services and charter services excise taxes shall be charged on the ticket of every passenger boarding a flight or all cargo loaded on a flight to any destination withinor outside South Sudan.
- 3. 4) For that year the rates are charged as outlined in Schedule 1 of this Act.

1. 19. Exemptions

- 2. 1) Where provided by an Agreement with the Republic of South Sudan and UN or UN specialized agencies, diplomatic missions, international donors, and their contractors that imported goods, supply or purchase goods and services except alcohol, beverages and tobacco products in South Sudan are exempted from paying excise tax but only to the extent that such good or service is directly related to the diplomatic missions or donor-funded project.
- 3. 2) Notwithstanding paragraph (2), all excise taxes become immediately due for payment if the goods are disposed in South Sudan to private persons or are nolonger used or necessary for the diplomatic mission or donor-financed projectunless the ownership of goods is transferred to the Republic of South Sudan oranother person exempted from excise tax under this section.
- 4. 3) For the clearance of doubt, in subsections (1) and (2) above; alcoholics and tobacco products are not exempted.

CUSTOMS DUTIES& FEES

1. 20. Definitions

In this Chapter, unless the context otherwise requires, the following words and expressions shall carry the meanings assigned to them:

"Commissioner" means the commissioner of National Revenue Authority, Customs Division and includes any person currently occupying such capacity in absence from duty or incapacity of the commissioner.

- 1. 21. Charge, assessment values, and rates for FY 2021/22
 - 1. 1) Customs duties and fees are charged for the FY 2021/22.
 - 1. 2) The value, on which tax is assessed, is the customs value, or simply known by the acronym C.I.F.
 - 2. 3) For that tax year the rates and fees that shall apply areas outlined in Schedule 2 of this Act.
 - 3. 4) As outlined in Section 52 (2) of the *Customs Service Act*, 2013, the Councilof Ministers may, from time to time, amend rates on the schedule of the customs tariff book.

- 4. 5) As outlined in Section 52(3) of the Customs Service Act, 2013, the Customs Division shall impose high rates of duties or additional rate to counter dumping or to compensate for illegal subsidy on imported goods or to protect agricultural products by special measures or above the quota systems as applied in the regulations in force. To encourage local production, the Customs Division shall zero-rate all raw material imports (or intermediate goods) that can be used to produce finished goods. The custom duties and excise tax on excisable goods are collected as the finished goods exit firm or company gate.
- 5. 6) As outlined in Section 53 (1) of the *Customs Service Act*, 2013, special dutyrates shall apply to every good the origin of which is a preferential area orbitateral trade agreement with any country or regional economic community (customs union) to which South Sudan is a member.
- 6. 7) As outlined in Section 54 (1) of the *Customs Service Act*, 2013, the Commissioner may apply a duty rate applicable on the value of imported goods of a non-commercial nature accompanying passenger baggage if the value of such goods exceeds USD 500.
- 7. 8) Starting on 1st October 2019, the NRA has been implementing Duty Tax Stamp on the following products:
 - 1. 1. All imported Alcoholic Beverages
 - 1. 2. All local produced Alcoholic Beverages
 - 1. 3. All imported Non-Alcoholic Beverages
 - 1. 4. All locally produced Non-Alcoholic Beverages
 - 1. 5. Imported Drinkable Bottle Water
 - 1. 6. Locally produced Drinkable Bottle Water
 - 1. 7. Imported Cigarettes/ Tobacco Products/ and Product considers as asubstitute to Tobacco for smoking and inhaling (example Shisha)

2. 8. Imported Confectionaries (i.e. biscuits and of all kinds of coffees)

Since 1st October 2019, all products named above not affixed with the Duty TaxStamp shall be confiscated.

All old stock on shelves and in-store already whether imported or locally manufactured must also be affixed with the Stamp as of 1st October 2019.

1. 22. Exemptions

- 1. As outlined in Chapter 6 of the Customs Service Act, 2013, the following are exempt from customs duties:
 - a. (a) Passenger baggage with good whose value does not exceed USD 500;
 - b. (b) Commercial samples and specimens;
 - c. (c) Foodstuffs imported on vessels intended for consumption on the vessel outside of the customs borders;
- d. (d) Foodstuffs and supply substances intended to be loaded on board of any aircraft departing immediately from a customs airport to any place outside customs territory;
- e. (e) Aircraft spare parts imported by any foreign airlines company for maintenance of its aircraft being used on international flights;
- f. (f) Ground equipment imported by any civil aviation company for useat international airports in connection with international flights operated by such aviation company;
- g. (g) Goods consigned from a foreign country passing in transit through South Sudan to another foreign territory;
- h. (h) Articles brought from outside by any person residing in South Sudan for personal use and convenience;
- i. (i) Gifts awarded from outside South Sudan to any winner in a field ofarts, literature, science, sports, general service, or others in recognition of his or her achievement;
 - j. (j) Imported seeds for agricultural purposes upon a certificate issued by customs;
 - k. (k) Any item that may be approved by the Government for exemption following any agreement to which the Republic of South Sudan is a member state.

- l. (1) Items imported for use in an advertisement;
- a. (m) Items imported advertising models
- a. (n) Re-imported goods provided that certain conditions as outlined in Section 56 of the Customs Service Act, 2013 are met;
- b. (o) Goods exported for repair and then re-imported are liable for duty on the value of repairs;
- c. (p) Vessels brought on to dry dock for repairs or maintenance, other than vessels kept for permanent use in any port or territorial watersof South Sudan.

PART 3

GRSS INSTITUTION TAXES FEES, AND OTHER CHARGES

CHAPTER 10

FEES RELATING TO THE CONTROL OF IMPORTS OF FOOD AND DRUGS

a. 23. Charges for FY 2021/22

- 1. 1) Fees relating to the control of imports of food and drugs are charged for FY2021/22.
- 2. 2) For that tax year the fees that shall apply are outlined in Schedule 17 of this Act.
- 3. 3) The agency for the control of food and drugs imports in 23 (1) of this Act is the Drug and Food Control Authority.
- 4. 4) The authorized agency for collection of fees in respect to 21 (2) of this Act is the National Revenue Authority.

FEES RELATING TO THE REGISTRATION AND LICENSING OF NON-GOVERNMENTAL ORGANISATIONS AND FAITH BASED GROUPS

1. 24. Charges and fees for FY 2021/22

- 1. Fees relating to the registration and licensing of Non-governmental Organizations and Faith Based groups are charged for FY 2021/22.
- 2. 2) For that year the fees that shall apply are outlined in Schedule 25 of this Act.
- 3. (a) The agency for registration and assessment of fees for non-governmental organizations in 24 (2) is the Ministry of Justice; and
 - b) The agency for assessment of licensing fees for non-governmental Organizations in 24(2) is the Relief and Rehabilitation Commission,
 - c) The agency for assessment of fees for Faith based groups in 24(2) is the Directorate of Religious Affairs in the office of the President,
 - d) The authorized agency to assesslicensing fees in 24 (2) is the Relief and Rehabilitation Commission (RRC).
- 1. 4) The authorized agency for the collection of fees in 24 (1) is the National Revenue Authority.

CHAPTER 12

FEES RELATING TO COMPANIES OPERATING IN THE EXTRACTIONSECTOR

1. 25. Charges and fees for FY 2021/22

1. 1) Fees relating to exploration licenses, registration, and renewal of companies operating licenses in the extraction sector are charged for FY 2021/22.

- 2. 2) For that year the fees that shall apply are outlined in Schedule 8 of this Act.
- 1. 3) The agency for registration, licensing and assessment of fees for companies operating in the extractive sector in 25 (1) is the Ministry of Mining
- 2. 4) The authorized agency for collection of fees in 25 (2) is the National Revenue Authority

FEES RELATING TO SECURITY

- 1. 26. Charges for FY 2021/22
 - 1. 1) Fees relating to security are charged for FY 2021/22.
 - 1. 2) For that tax year the fees that shall apply are outlined in Schedule 26 of this Act.
 - 2. 3) The agency to assess security fees in 26 (1) is the Ministry of Interior.
 - 3. 4) The authorized agency to for collection of fees in 26 (2)is the National Revenue Authority.

CHAPTER 14

FEES RELATING TO CIVIL REGISTRY, PASSPORTS AND IMMIGRATIONCONTROL

- 1. 27. Charges for FY 2021/22
 - 1. 1) Fees relating to civil registry, passports, immigration control, and trafficcontrol are charged for FY 2021/22.
 - 2. 2) For that tax year the fees that shall apply are outlined in Schedule 26 of this Act.
 - 3. 3) The agency to assess fees concerning civil registry, passports, immigration control, and traffic control in

- 27 (1) is the Ministry of Interior.
- 4. 4) The authorized agency concerning the collection of fees in respect to 27 (2) is the National Revenue Authority.

FEES RELATING TO COMPANY REGISTRATION

- 1. 28. Charges for FY 2021/22
 - 1. 1) Fees relating to administration and registration of companies are chargedfor FY 2021/22.
 - 2. 2) For that tax year the fees that shall apply are outlined in Schedule 27 of this Bill.
 - 3. The agency concerning registration of the companies and assessment of fees in respect to section 28 (1) of this Act is the Ministry of Justice and Constitutional Development.
 - 4. 4) The authorized agency concerning the collection of fees in respect to section 28 (2) of this Act is the National Revenue Authority.

CHAPTER 16

FEES RELATING TO WORK PERMIT

- 1. 29. Charges for FY 2021/22
 - 1. 1) Fees relating to work permits for foreign workers, consultants, and expatriate staff are charged for FY

- 2021/22. The charges are unchanged from the FY 2019/20 charges.
- 2. 2) For that year the fees that shall apply are outlined in Schedule 24 of this Act.
- 1. 3) The agency to assess fees for work permits for foreign workers, consultants, and expatriate staff in 29 (1) is the Ministry of Labour.
- 1. 4) The authorized agency for the collection of fees in 29 (2) is the National Revenue Authority.

FEES RELATING TO TRADE LICENSING, CERTIFICATION AND THEIMPORT OF GOODS

- 1. 30. Charges for FY 2021/22
 - 1. 1) Fees relating to trade licensing, certification, and importation of goods are charged for FY 2021/22.
 - 2. 2) For that year the fees that shall apply are outlined in Schedule 10 of this Act.
 - 1. 3) The agency to assess fees for trade licensing, certification, and importation of goods in 30 (1) is the Ministry of Trade and Industry.
 - 1. 4) The authorized agency for the collection of fees in 30 (2) is the National Revenue Authority.

CHAPTER 18

FEES RELATING TO TOURISM AND WILDLIFE CONSERVATION

- 1. 31. Charges for FY 2021/22
 - a. 1. Fees relating to tourism and wildlife conservation are charged for FY 2021/22.

- b. 2. For that year the fees that shall apply are outlined in Schedule 22 of this Act.
- c. 3. The agencies for assessment of fees for tourism and wildlife conservation in 31 (1) are the Ministry of Wildlife Conservation and Tourism.
- d. 4. The authorized agency for the collection of fees in 31 (2) is the National Revenue Authority.

FEES RELATING TO NATIONAL COMMUNICATION AUTHORITY

1. 32. Charges for FY 2021/22

- 1. 1) Fees relating to telecommunications and postal services are charged for FY2021/22.
- 2. 2) For that year the fees that shall apply are outlined in Schedule 12 of this Act.
- 3. 3) The agency for assessment of telecommunications and postal services fees in 32 (1) is the National Communication Authority.
- 4. 4) The authorized agency for collection of fees in 32 (2) is the National Revenue Authority.

CHAPTER 20

FEES RELATING TO CIVIL AVIATION

1. 33. Charges for FY 2021/22

- 1. 1) Fees relating to civil aviation are charged for FY 2021/22.
- 1. 2) For that year the fees that shall apply are outlined in Schedule 19 of this Act.

- 2. 3) The agency for assessment of civil aviation fees in 33 (1) is the South Sudan Civil Aviation Authority.
- 3. 4) The authorized agency for the collection of fees in 33 (2) is National Revenue Authority.

FEES RELATING TO FORESTRY PRODUCTION

- 1. 34. Charges for FY 2021/22
 - 1. 1) Fees related to forestry production are charged for FY 2021/22.
 - 1. 2) For that year the fees that shall apply are outlined in Schedule 21 of this Act.
 - 2. 3) The agency for assessment of forestry production fees in 34 (1) is the Ministry of Environment & Forestry.
 - 3. 4) The authorized agency for the collection of fees in 34 (2) is the National Revenue Authority.

CHAPTER 22

FEES RELATING TO MEDICAL COMMISSION EXAMINATION ANDCERTIFICATION

- 1. 35. Charges for 2021/22 FY
 - 1. 1) Fees relating to Medical Commission examination and certification arecharged for FY 2021/22.
 - 2. 2) For that tax year the fees that shall apply are outlined in Schedule 18 of this Act.
 - 3. 3) The agency for assessment of Medical Commission Examination fees in 35 (1) is the Ministry of Health.
 - 4. 4) The authorized agency for the collection of fees in 35 (2) is the National Revenue Authority.

FEES RELATING TO INFORMATION, BROADCASTING, AND PRINT MEDIA

1. 36. Charges for FY 2021/22

- 1. 1) Fees relating to information, broadcasting, and print media are charged for FY 2021/22.
- 2. 2) For that year the fees that shall apply are outlined in Schedule 9 of this Act.
- 3. The agency to assess fees for information, broadcasting, and print media in 36 (2) is the South Sudan Broadcasting Corporation.
- 4. 4) The authorized agency for the collection of fees in 37 (2) is the National Revenue Authority.

CHAPTER 24

FEES RELATING TO PROVISION OF ELECTRICITY

1. 37. Fees for FY 2021/22

- 1. 1) Fees relating to the provision of electricity are charged for FY 2021/2022.
- 1. 2) For that year the fees that shall apply are outlined in Schedule 14 of this Act.
- 2. 3) The agency to assess fees for provision of electricity in 38 (1) is the South Sudan Electricity Authority.
- 3. 4) The authorized agency for the collection of fees in 38 (2) is the National Revenue Authority.

FEES RELATING TO THE PROVISION OF WATER

- 1. 38. Charges for FY 2021/22
 - 1. 1) Fees relating to the provision of water are charged for FY 2021/22.
 - 1. 2) For that year the fees that shall apply are outlined in Schedule11 of this Act.
 - 2. 3) The agency for assessment of fees for provision of water in 39 (1) is the South Sudan Urban Water Corporation.
 - 3. 4) The authorized agency for the collection of fees in 39 (2) is the National Revenue Authority.

CHAPTER 26

FEES RELATING TO THE PROVISION OF GENERAL EDUCATION AND

INSTRUCTION

- 1. 39. Charge and fees for FY 2021/22
 - a. 1. Fees relating to the provision of General Education are charged for FY 2021/22. Unlike in 2019/20, fees for FY 2020/21 are disaggregated by examination, certification of primary and secondary school.
 - b. 2. For that year the fees that shall apply are outlined in Schedules 15 of Act.
 - a. 3. The agency responsible for assessment of fees for provision of General Education in 40 (1) is the Ministry of General Education and Instruction.
- 4. The authorized agency for collection of fees and charges in 40 (2) is the National Revenue Authority.

CHAPTER 27

FEES RELATING TO THE PROVISION OF HIGHER EDUCATION, SCIENCE AND TECHNOLOGY

- 1. 40. Charge and fees for FY 2021/22
 - 2. 1) Fees relating to the provision of Higher Education are charged for FY 2021/22. Unlike in 2019/20, fees for FY 2020/21 are disaggregated by certificate type, student identity, and tertiary college category.
 - 3. 2) For that year the fees that shall apply are outlined in Schedules 16 of Act.
 - 1. 3) The agency to assess fees for provision of Higher Education in 41 (1) is the Ministry of Higher Education, Science and Technology respectively.
 - 2. 4) The authorized agencies for collection of fees and charges in 41 (2) is the National Revenue Authority.

FEES RELATING TO THE CERTIFICATION OF INVESTMENTS

1. 41. Charges for FY 2021/22

- 1. 1) Fees relating to the certification of investments are charged for FY 2021/22.
- 1. 2) For that year the fees that shall apply are outlined in Schedule 3 of this Act.
- 1. 3) The agency for assessment of investment fees in 42 (1) is the Ministry of Investment.
- 2. 4) The authorized agency for the collection of fees in 42 (2) is the National Revenue Authority.

CHAPTER 29

FEES RELATING TO THE PROVISION OF JUDICIARY SERVICES

- 1. 42. Charges for FY 2021/22
 - 1. 1) Fees relating to the provision of legal services are charged for FY 2021/22 and remained unchanged from Financial Act 2019/20 charges.
 - 2. 2) For that tax year the fees that shall apply are outlined in Schedule 28 of this Act.

- 3. 3) The agency for the assessment of fees for legal services in 43 (1) is the Judiciary of South Sudan.
- 4. 4) The authorized agency for the collection of fees in 43 (2) is the National Revenue Authority.

FEES RELATING TO THE PROVISION OF MEASUREMENT ANDSTANDARDISATION SERVICES

- 1. 43. Charges and fees for FY 2021/22
 - 2. 1) Fees relating to measurement and standardization of services are chargedfor FY 2021/22.
 - 3. 2) For that tax year the fees that shall apply are outlined in Schedule 6 of this Act.
 - 4. 3) The agency for the measurement and standardization of services in respect of 44 (1) is the National Bureau of Standards.
 - 5. 4) The authorized agency for the collection of fees in respect of 44 (2) is the National Revenue Authority.

CHAPTER 31

FEES RELATING TO FOREIGN AFFAIRS SERVICES

- 1. 44. Charges for FY 2021/22
 - 1. 1) Fees relating to foreign affairs services are charged for FY 2021/22.
 - 1. 2) For that tax year the fees that shall apply are outlined in Schedule 23 of this Act.
 - 2. 3) The agency concerning foreign affairs services in 45 (1) is the Ministry of Foreign Affairs and International Co-operation.

3. 4) The authorized agency concerning the collection of fees in 45 (2) is the National Revenue Authority.

CHAPTER 32

FEES RELATING TO USE OF LANDS

- 1. 45. Charges for FY 2021/22
 - 2. 1) Fees relating to use of lands are charged for FY 2021/22.
 - 3. 2) For that tax year the fees that shall apply are outlined in Schedule 29 of this Act.
 - 4. 3) The agency concerning use of lands in 46 (1) is the Ministry of Lands, Housing and Urban Development.
 - 5. 4) The authorized agency concerning the collection of fees in 46 (2) is the National Revenue Authority.

CHAPTER 33

FEES RELATING TO USE OF HIGHYWAYS

- 1. 46. Charges for FY 2021/22
 - 2. 1) Fees relating to use of highways are charged for FY 2021/22.
 - 3. 2) For that tax year the fees that shall apply are outlined in Schedule 30 of this Act.
 - 4. 3) The agency concerning use of highways in 47 (1) is the South Sudan Road Authority.
 - 5. 4) The authorized agency concerning the collection of fees in 47 (2) is National Revenue Authority.

CHAPTER 34

FEES RELATING TO MANAGEMENT OF LIVESTOCK AND FISHERIES

- 1. 47. Charges for FY 2021/22
 - 2. 1) Fees relating to management of livestock and fisheries are charged for FY 2021/22.
 - 3. 2) For that tax year the fees that shall apply are outlined in Schedule 5 of this Act.
 - 1. 3) The agency concerning with management in 48 (1) is Ministry of Livestock and Fisheries.
 - 2. 4) The authorized agency concerning the collection of fees in 48 (2) is National Revenue Authority.

1. 48. Penalties

1. 1) Penalties for non-compliance are charged at twenty percent (20%) of customs value.

SCHEDULE ATTACHMENTS

Schedule 1: Personal Income Tax, Excise Tax, Sales Tax and Business Profit Tax

S/No	Taxable Item	FY 2019/2020	FY 2021/2022	
1	Personal Income Tax	SSP	SSP	
	a) From Wages and entrepreneurial			
	activities (Sole Proprietors)(PAYE)			
	(i) Monthly Income SSP (0 – 2,000)	0%	0%	
	(ii) Monthly Income SSP (2,001 -5,000)	5%	5%	
	(iii) Monthly Income SSP 5,001 – 10,000)	10% ,15% & 20%	10 %	

	iv). Monthly Income SSP (10,001 -15,000)		15%
	v) 15,001 above		20%
	b) From Individual Activities (Sole Proprietors	15%	15 %
	c) Rent	20%	20%
	d) Technical fees/Consultancy – Part- time duty	15%	20%
	e) Contractors of GRSS for good & Supply	15%	20%
	f) Pension Income	10% & 15%	10 %
	g) Surcharge or Surtax on PIT		30% of PIT
2	Excise Tax on goods and Services		
	Telecommunication Services	15%	20%
	• 🗆 2009 Fruit juices	5%	5%
	• 2201 drinks of water, including natural or artificial mineral waters	5%	5%
	• 2202 Soft drinks and other flavoured waters	5%	5%
	• 2203 Beer made from malt	50%	50%
	• 2204 Wine of fresh grapes, including fortified wines; grape (other than unfermented grape)	50%	50%
	• 2205 Vermouth and other wines of fresh grapes flavoured with plants or aromatic substances	50%	50%
	• 2206 Other fermented beverages (including cider, prune wine, rice wine, or sake, sherry, and mead)	50%	50%
	• 2207.10.30 Indentured ethyl alcohol of an alcoholic strength by volume of 80 percent volume or higher for beverage purposes	100%	100%
	• 2208 Indentured ethyl alcohol of an	100%	100%

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	alcoholic strength by volume of less than 80		
	percent vol.; spirits, liqueurs, and other		
	spirituous beverages; compound alcoholic		
	preparations of a kind used in the manufacture		
	of beverage volume or higher for beverage		
	purposes • 2402 Cigars, cheroots, cigarillos, and	100%	100%
	• 2402 Cigars, cheroots, cigarillos, and cigarettes, of tobacco or tobacco substitutes	100%	100%
	• 2403 Other manufactured tobacco and	100%	100%
	manufactured tobacco substitutes:		
	"homogenized" or "reconstituted" tobacco;		
	tobacco extracts and essences		
	• 2710.10.10, 2710.00.15, or 2710.00.18	5%	5%
	Gasoline, diesel fuel, and other petroleum		
	products		
	• Brown Buses	10%	10%
	• 8703 Motor cars principally designed for	20%	20%
	the transport of persons		
	• Barbara 8704 Motor vehicles for the transport of	10%	10%
	goods		
	• 8707 Bodies of cars	5%	5%
	• 8711 Motorcycles	20%	20%
	• Barbara 8711 Excise Tax on Air transportation	15%	15%
	services		
	• 8711 Excise tax on charter services	20%	20%
	• 8711 Excise tax on insurance companies	7%	10%
	• Surcharge/Surtax on excise tax		30% of PIT
3	Business Profit Tax BPT & BPT Advance		
	a) Small Business Enterprises	15%,20%, 25%, 28%	
	10%	and 30%	
	b) Medium Business Enterprises		30%
	20%		
	c) Large Enterprises		
	25%		
	AU 10		

d) Insurance Sector/Companies	N/A	10%
e) BPT Advance on import of Food Items	2 %	2%
f) BPT Advance on import	4%	5%
Non Food Items		
Sales tax		
On Hotels, restaurants and bar services, business enterprises, and imported goods	18%	18%
Telecommunication service or call tax	18%	18%

Schedule 2: National Revenue Authority - Customs Division

Custon	ns duties		FY 2020/21	FY 2021/22
CI			rate	rate
Chap	Description	Heading		
ter				
01	Live animals	01.01 -01.06	10%	10%
02	Meat and edible meat offal	02.01 -02.10	5%	5%
03	Fish and crustaceans, mollusks, andother aquatic invertebrates	03.01 -03.08	5%	5%
04	Dairy produce; birds' eggs; naturalhoney; edible products of animal	04.01	5%	5%
	origin, not elsewhere specified or included	04.02 -04.06	10%	10%
		04.07 -04.10	5%	5%
05	Products of animal origin, not elsewhere specified or included	05.01 -05.11	5%	5%
06	Live trees and other plants; bulbs, roots, and the like; cut flowers andornamental foliage	06.01 -06.04	5%	5%
07	Edible vegetables and certain rootsand tubers	07.01 -07.14	5%	5%
08	Edible fruit and nut; peel of citrusfruit or melons	08.01 -08.14	5%	5%
09	Coffee, tea, mate and spices	09.0109.10	5%	5%
10	Cereals	10.01 -10.08	5%	5%
11	Products of the milling industry; malt; starches; inulin; wheat gluten	11.01 –11.09	5%	5%
12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	12.01 –12.14	5%	5%
13	Lac; gums, resins and other vegetablesaps and extracts	13.01 -13.02	5%	5%
14	Vegetable plaiting materials; vegetable products not elsewhere	14.01 -14.04	5%	5%

	specified or included			
15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	15.01 –15.22	5%	5%
16	Preparation of meat, of fish orcrustaceans, molluscs or other aquatic invertebrates	16.01 –16.05	5%	5%
17	Sugar and sugar confectionery	17.01 –17.03	5%	5%

	18	17.04	5%	10%
18	Cocoa and cocoa preparation	18.01 –18.05	5%	5%
		18.06	5%	10%
19	Preparations of cereals, flour, starchor milk; pastry cooks' products	19.01 -19.03	5%	5%
		19.04	5%	10%
		19.05	5%	5%
20	Preparations of vegetables, fruit, nutsor other parts of plants	20.01 -20.07	5%	5%
		20.08	5%	10%
		20.09	5%	5%
21	Miscellaneous edible preparations	21.01 -21.06	5%	5%
22	Beverages, spirits, and vinegar	22.01 -22.09	20%	20%
23	Residues and waste from the food industries; prepared animal	23.01 -23.08	20%	20%
	fodderPreparation of the kind used in animal feeding	23.09	20%	0%
24	Tobacco and manufactured tobaccosubstitutes	24.01 -24.03	20%	20%
25	Salt; sulphur; earths and stone; plastering materials, lime and cement	25.01 -25.30	3%	3%
26	Ores, slag and ash	26.01 -26.21	20%	20%
27	Mineral fuels, mineral oils, and products of their distillation;	27.01 -27.09	20%	20%
	bituminous substances; mineralwaxes	27.10	20%	10%
		27.11 -27.16	20%	20%
28	Inorganic chemicals; organic or inorganic compounds of precious	28.01 -28.53	10%	10%
	metals, of rare-earth metals, of radioactive elements or isotopes			
29	Organic chemicals	29.01 -29.35	20%	20%
		29.36 -29.37	20%	0%
		29.38 -29.40	20%	20%
		29.41	20%	0%
		29.42	20%	20%

30	Pharmaceutical products	30.01 –30.06	5%	0%
31	Fertilisers	31.01 -31.05	5%	10%
32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments, and other coloring matter; paints and varnishes; putty and other mastics; inks	32.01 –32.15	10%	10%
33	Essential oils and retinoid; perfumery, cosmetic or toilet preparations	33.01 –33.07	20%	20%
34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles, and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	34.01 –34.07	5%	5%
35	Albuminoidal substances; modifiedstarches; glues; enzymes	35.01 –35.07	10%	10%
36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	36.01 –36.06	20%	20%
37	Photographic or cinematographicgoods	37.01 –37.07	10%	10%
38	Miscellaneous chemical products	38.01 -38.07	10%	10%
		38.08	5%	5%
		38.09 -38.26	10%	10%
39	Plastics and articles thereof inprimary form	39.01 –39.08	10%	0%
	Articles of plastics not in primaryform	39.09 –39.22	10%	10%
	Sacks and bags of polymers (plastics)[protection of environment]	39.23	10%	20%
	Other articles on plastics	39.24 -39.26.	10%	10%
40	Rubber and articles thereof	40.01 -40.13	10%	10%
		40.14	10%	0%
		40.15 –40.17	10%	10%
41	Raw hides and skins (other than furskins) and leather	41.01 -41.15	10%	10%
42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animalgut (other than silk-	42.01 –42.06	10%	10%
43	Fur skins and artificial fur; manufactures thereof	43.01 -43.04	10%	10%
44	Wood and articles of wood; woodcharcoal	44.01 -44.21	20%	20%
45	Cork and articles of cork	45.01 -45.04	10%	10%
46	Manufactures of straw, of esparto or of other plaiting materials, basket ware, and wickerwork	46.01 -46.02	10%	10%
47	The pulp of wood or other fibrous cellulosic material; recovered (wasteand scrap) paper or paperboard	47.01 –47.07	10%	10%

48	Paper and paperboard; articles of paper pulp, of paper or	48.01	5%	5%
	paperboard	48.03 48.23	10%	10%
49	Printed books, newspapers, pictures, and other products of the printing industry; manuscripts, typescripts, and plans	49.01 –49.11	5%	5%
50	Silk	50.01 -50.07	10%	10%
51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	51.01 -51.13	10%	10%
52	Cotton	52.01 -52.12	10%	10%
53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	53.01 –53.11	10%	10%
54	Man-made filaments; strip and the like of man-made textile materials	54.01 –54.08	10%	10%
55	Man-made staple fibres	55.01 -55.16	10%	10%
56	Wadding, flat and nonwovens; special yarns; twine, cordage, ropes, and cables and articles thereof	56.01 –56.09	10%	10%
57	Carpets and other textile floorcovering	57.01 -57.05	10%	10%
58	Special woven fabrics; tufted textile fabrics; lace; tapestries, trimmings; embroidery	58.01 -58.11	10%	10%
59	Impregnated, coated, covered, orlaminated textile fabrics; textile articles of a kind suitable for industrial use	59.01 –59.11	10%	10%
60	Knitted or crocheted fabrics	60.01 -60.06	10%	10%
61	Articles of apparel and clothing accessories; knitted or crocheted	61.01 -61.17	10%	10%
62	Articles of apparel and clothing accessories, not knitted or crocheted	62.01 -62.17	10%	10%
63	Other made-up textile articles; sets; worn clothing and worn textile articles; rag	63.01 -63.10	10%	10%
64	Footwear, gaiters, and the like; partsof such articles	64.01 -64.06	10%	10%
65	Headgear and parts thereof	65.01 -65.07	10%	10%
66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding- crops, and parts thereof	66.01 -66.03	10%	10%
67	Prepared feathers and down and articles made of feathers or down', artificial flowers; articles of humanhair	67.01 –67.04	10%	10%
68	Articles of stone, plaster, cement, asbestos, mica or similar materials	68.01 -68.15	10%	10%
69	Ceramic products	69.01 -69.14	10%	10%
70	Glass and glassware	70.01 -70.20	10%	10%

71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof;	71.01 –71.18	10%	10%
	imitationjewellery			
72	Iron and steel in primary form (raw)	72.01 –72.05	10%	0%
	Semi-finished and finished article ofiron and steel	72.06 -72.29	10%	10%
73	Articles of iron or steel	73.01 -73.26	10%	10%
74	Copper and articles thereof	74.01 -74.19	10%	10%
75	Nickel and articles thereof	75.01 –75.08	10%	10%
76	Aluminium and articles thereof	76.01 –76.16	10%	10%
	er 77 [RESERVED FOR POSSIBLE FUTURE USE INHARMONIZED SY		40.00	40%
78	Lead And Articles Thereof	78.01 –78.06	10%	10%
79	Zinc And Articles Thereof	79.01 –79.07	10%	10%
80	Tin And Articles Thereof	80.01 -80.07	10%	10%

82	Tools, Implements, Cutlery, Spoons, And Forks, Of Base	82.01 -82.03	5%	5%
	Metal; Parts Thereof Or Base Metal	82.04 -82.15	10%	10%
83	Miscellaneous Articles Of BaseMetal	83.01 -83.11	10%	10%
84	Nuclear Reactors, Boilers, Machinery And	84.01 -84.31	10%	10%
	Mechanical Appliances; Parts Thereof	84.32 -84.34	5%	5%
		84.35	10%	10%
		84.36 -84.37	5%	5%
		84.38 -84.53	10%	10%
		84.53	5%	5%
		84.54 -84.87	10%	10%
85	Electrical Machinery And Equipment And Parts Thereof;	85.01 -85.48	10%	10%
	Sound Recorders And Reproducers Television Image And			
	Sound Recorders And Reproducers, And Parts And			
	Accessories Of Such Articles			
86	Railway Or Tramway Locomotives, Rolling-Stock And	86.01 -86.09	10%	10%
	Parts Thereof; Railway Or Tramway Track Fixtures And			
	Fittings And Parts Thereof; Mechanical (Including Electro-			
	Mechanical) Traffic Signalling Equipment Of All			
	Kinds			

87	Vehicles Other Than Railway Or Tramway Rolling-Stock,	87.01	5%	0%
	And PartsAnd Accessories Thereof	87.02	5%	10%
		87.03	20%	20%
		87.04	20%	10%
		87.05	10%	10%
		87.06 -87.08	20%	20%
		87.09 -87.11	10%	10%
		87.12	10%	10%
		87.13	10%	0%
		87.14 -87.16	10%	10%
88	Aircraft, Spacecraft, And PartsThereof	88.01 -88.05	10%	10%
89	Ship, Boats, And Floating Structures	89.01 -89.02	10%	10%

		89.03 -89.04	20%	20%
		89.05 -89.08	10%	10%
90	Optical, Photographic, Cinematographic, Measuring,	90.01	10%	10%
	Checking, Precision, Medical Or Surgical Instruments And	90.02 -90.10	5%	5%
	Apparatus; Parts And Accessories Thereof	90.11 -90.28	10%	10%
		90.29 -90.33	10%	10%
91	Clocks And Watches And PartsThereof	91.01 -91.14	10%	10%
92	Musical Instruments; Parts And Accessories Of Such Articles	92.01 –92.09	10%	10%
93	Arms And Ammunition; Parts And Accessories Thereof	93.01 -93.07	10%	10%
94	Furniture; Bedding, Mattresses, Mattress Supports. Cushions And similar Stuffed Furnishings; Lamps And Lighting Fittings, Not Elsewhere Specified Or Included; Illuminated Signs, Illuminated Name-Plates And The Like; Prefabricated Buildings	94.01 –94.06	10%	10%
95	Toys, Games And Sports Requisites; Parts And Accessories Thereof	95.01 –95.08	10%	10%
96	Miscellaneous Manufactured Articles	96.01 -96.18	10%	10%
		96.19 -98.20	5%	5%
97	Works Of Art, Collectors' Pieces, And Antiques	97.01 -97.06	10%	10%

**NB: Exchange rate for conversion of merchandise values from the dollar to SSP is 90SSP per USD.

Schedule 3: Ministry of Investment

S/No.	Charges/fees	FY 2020/2021		FY 2021/20	022
		Rates		Rates	
		SSP	USD	SSP	USD
1	Application Forms for National Company.	5,000		5,000	
2	Application Forms for International Company.		100		
3	Investment Certificate for National Company.(New)	30,000		50,000	
	Investment Certificate for InternationalCompany. (New)		2,000		2,0000
3	Investment Certificate for National Company(Renewal).	30,000		30,000	
1.	Investment Certificate for International Company (Renewal).		2,000		1,000
2.	Application for Transfer of Investment Certificate for National Company	25,000		30,000	
3.	Application for Transfer of Investment Certificate for International Company		1,000		1,000
4.	Application for Amendment of Investment Certificate for National Company	25,000		30,000	
5.	Application for Amendment of InvestmentCertificate for International Company		1,000		1,000
6.	Application form for review of decision fornational company.	25,000		30,000	
7.	Application form for review of decision forinternational company.		1,000		1,000
8.	Investment certificate for national company operating in petroleum and mining services (new).		2,000		1,000
9.	Investment certificate for international				

	company operating in petroleum and miningservices (new).	2,000	2,000
10.	Investment certificate for national company operating in petroleum and mining services (renewal).	2,000	500
11.	Investment certificate for international company operating in petroleum and miningservices (renewal).	2,000	1,000

1

Schedule 4: Ministry of Water Resources & Irrigation

S/	Ground/Surface Water Use Permit Charges	FY 2020/2021	FY 2021/2022		
N		Rates	Rates		
			SW	GW	USD
		SSP	SSP	SSP	
1	Urban Water for domestic Use (SSUWC)	20,000	60,000		
2	Urban Water for domestic Use (PrivateCompanies)	20,000	100,000		
3	Water Bottling Companies	30,000	90,000	120,000	
4	Breweries	30,000	90,000	120,000	
5	Soft Drinks Manufacturers	30,000	90,000	120,000	
6	Effluent Discharge Fees		50,000		
7	Water Pumping Generator set		150,000		

	Operators(Surface)			
8	Ice Makers	15,000	45,000	60,000
9	Trucks filling from the river directly	10,000	30,000	
10	Navigation/River Transport (boat)	15,000	45,000	
11	Irrigation Fees (per hectare)		1,300	1,700
12	Trucks Collecting River bed Quarries (Sandand Gravel)	15,000	45,000	
13	Water Drilling Permit	30,000	100,000	
14	Renewal of Drilling Permit	30,000	75,000	
15	Drinking Water testing (per sample)	3,000	10,000	
16	Waste Water testing (per sample)	1,000	15,000	
17	Fresh Water testing (per sample)	1,000	12,000	
	Data Issuance Fees			
18	Borehole Logs	1,000	10,000	
19	Rainfall	2,000	10,000	
20	River Flows	3,000	10,000	
21	Water Quality	1,500	10,000	
22	Water Level (Surface/Groundwater)	3,000	10,000	
23	Other Documents		10,000	
	Maps Issuance Fees			
24	A4	1,000	10,000	
25	A3	5,000	20,000	
26	A1	10,000	35,000	
27	A0	15,000	45,000	
	Clearance of Water, Sanitation, and Hygiene (WASH) Professionals for work Permits			
28	Specialists	10,000		300
29	Technicians	5,000		200

Schedule 5: Ministry of Livestock and Fisheries

	Import/export Permit Fees per Consignment	FY 2020/2021 Rates		FY 2021/20 Rates	022
	Consignment	SSP	USD	SSP	USD
a.	Horses in country for recreational purpose (I head of horse)				
	- Health certificate				100
	- Import/export fees				100
a.	Local cattle (5 heads of cattle)				
	- Health certificate				25
	• - Import/export fees				100
a.	Exotic cattle (5 heads of cattle)				
	• - Import/export				100
a.	Cattle for direct slaughter (5 heads)				
	• - Import/export				50
a.	Sheep and goats for feed lot purpose (10 heads)				
	- Health certificate				25
	Import/export fees				50
a.	Sheep and goats for direct slaughter (5 heads)				
	- Health certificate				
	• - Import/export fees				50
a.	Animal subjected to quarantine (1 head)				
	- Health certificate				25

	Import/export fees	50
a.	Live animal for research purpose (10 heads)	
	Health certificate	100
	Import/export fees	50
a.	Companion animal/pet (1 head)	
	Health certificate	100
	• - Import/export fees	20
a.	Dogs subject to quarantine (1 head0	
	Health certificate	100
	• - Import/export fees	50
a.	Animal product subject to quarantine (1 ton)	
	Health certificate	100
	Import/export fees	50
a.	Hides and skins (1 ton)	
	Health certificate	100
	• - Import/export fees	200
a.	Meat for own used (200 KG)	
	- Health certificate	10
	Import/export fees	20
a.	Raw meat for commercial (1 ton)	

	Health certificate	100
	• - Import/export fees	100
a.	Live poultry (broiler, layers turkey, ostrich) 20 hens	
	- Health certificate	25
	Import/export fees	20
a.	Day old chick and fertile eggs subject to quarantine (500 chicks)	
	Health certificate	50
	Import/export fees	50
a.	Poultry egg (20 trays)	
	- Health certificate	30
	• - Import/export fees	20
a.	Live pig (4 heads)	
	- Health certificate	20
	• - Import/export fees	20
a.	Lagomorphs (Rabbit, hares and pike) subjected to quarantine (1 head)	
	- Health certificate	50
	• - Import/export fees	50
a.	Frozen poultry meat (1 ton)	

Health certificate	100
- Import/export fees	50
a. Raw pig meat for commercial purpose (1 ton)	
- Health certificate	100
Import/export fees	100
a. Finished animal feed (1 ton)	
• - Health certificate	100
- Import/export fees	50
a. Biology specimen and raw material for laboratory pharmaceutical use (1 ton)	
Health certificate	
• - Import/export fees	200
a. Process animal protein for animal feed (1 ton)	
Health certificate	100
Import/export fees	50
a. Frozen foreseen animal/fish semen (0.5ml straws)	
- Health certificate	20
Import/export fees	20
a. Embryo transfer (0.5 straws)	
Health certificate	10
Import/export fees	10

a.	All animal/fish genetic material (10ml tube)	
	Health certificate	
	• - Import/export fees	20
a.	Veterinary diagnostic kits (100 kg)	
	- Health certificate	
	• - Import/export fees	100
a.	Veterinary biological reagent/products (100 kg)	
	- Health certificate	
	• - Import/export fees	100
a.	Veterinary biological sample for research purpose (5 kg)	
	• - Health certificate	
	• - Import/export fees	50
a.	Veterinary laboratory testing reagent/kits (100 kg)	
	Health certificate	
	• - Import/export fees	100
a.	Reference material quality control (5kg)	
	Health certificate	
	• - Import/export fees	50
a.	Forage/fodder plant seed e.g bracharia (100 kg)	

	Health certificate	50
	• - Import/export fees	50
	Finger lings, brook/ornamental fish (1000 pieces)	
	Health certificate	20
	• - Import/export fees	20
	Cured fish product (salted, dry, and smoke in 1 ton)	
	Health certificate	100
	• - Import/export fees	20
a.	Chilled/frozen fish (1 ton)	
	- Health certificate	100
	• - Import/export fees	50
a.	Artemia and other raw material (fish meal and feed additives) 1 ton	
	Health certificate	
	• - Import/export fees	50
	Fishing equipment (hooks, long line, twines/net) 1000 ton	
	Health certificate	
	• - Import/export fees	100
a.	Natural honey (10 kg)	

Health certificate	5
Import/export fees	10
a. Bees colony (5 pieces halves)	
Health certificate	10
Import/export fees	50
a. Horn and hooves (1 ton)	
Health certificate	100
Import/export fees	50
a. Camel (1 head)	
Health certificate	100
Import/export fees	100

Schedule 6: National Bureau of Standards (NBS)

	Inspection Service fees	FY 2020/21			FY 2021/2	22
		Rate			Rate	
S/N	Items	SSP	USD	QTY	SSP	USD
0						
1	Sugar	5		Per ton	200	
2	Salt	5		Per ton	200	
3	Maize flour	5		Per ton	200	
4	Wheat flour	5		Per ton	200	
5	Rice per	5		Per ton	200	
6	Cooking oil	5		Per ton	200	
7	Beans	5		Per ton	200	
8	Millet	5		Per ton	200	

9	Lentils	5	Per ton	200
10	Groundnuts	5	per ton	200
11	Powder milk per carton	7	per carton	10
12	Fresh milk per carton	7	per carton	10
13	Candles per carton	10	per carton	10
14	Incenses per carton	10	per carton	10
15	Baby Toys per carton	10%		10%
16	Telecommunication Devices	25%		25%
17	Tamaki/Asphalt per barrel	50		50
18	balm per carton	10		10
19	Weaves, Human Hair	10%		10%
20	Cheese cream	10		10
21	Beds Rob per bags/carton	10		10
22	Dye per carton	10		10
23	Material Clothing per roll	50		50
24	Blanket per bale	100		100
25	Smart Blanket per piece	30		30
26	Razor Blade per carton	10		10
27	Chewing medal per carton	10		10
28	Button per carton	10		10
29	Zip per carton	10		10
30	Light bulbs per carton	10		10
31	Leather belts per carton	10		10
32	Robs (General) per carton	10		10
33	Fishing net per piece	10		10
34	Lights and touches	10%		10%
35	Tomato paste per carton	10		10
36	Tuna (sardine) per carton	10		10
37	Beef per carton	10		10
38	Biscuit per carton	10		10
39	Tania per carton	10		10
40	Yogurts per carton	10		10
41	Crystal sweet per carton	10		10
42	Chewing gum per carton	10		10
43	Tea leaf per carton	10		10
44	Coffee per carton	10		10

45	Ice cream per carton	10	10
46	Nest coffee per carton	10	10
47	Frozen meat per truck	5000	5000
48	Frozen fish per truck	5000	5000
49	Mushroom per carton	10	10
50	Spaghetti per carton	10	10
51	Sweets per carton	10	10
52	Richo per carton	10	10
53	Dates per carton	10	10
54	Dates per carton or 50kg	20	20
55	Dry Ginger per carton	10	10
56	Air freshener per carton	10	10
57	Frozen chicken per carton	20	20
58	Dry fish per 50 kg	20	20
59	Dry fish per carton	10	10
60	Animals feed per truck	5,000	5,000
61	Chicks (one day old)	5	5
62	Eggs per tray	10	10
63	Frozen pork meat per carton	20	20
64	Cattle per head	100	100
65	Goat /Sheep per head	50	50
66	Live chicken per pcs	10	10
67	Pig per head	50	50
	BEVERAGES		
1	Beer per crate/carton	20	20
2	Sodas per tray/crate	10	10
3	Bavaria per tray	10	10
4	Red bull per tray	20	20
5	Juice liquid per carton	10	10
6	Juice powder per carton	10	10
7	Bottle mineral water percarton	10	10
8	Quencher / Juice per 50kg		per carton 10
9	Malts per 50kg	10	10
10	Raw materials per 50kg Liquid	10	10

	chemical raw material	10		10
	Powder chemical raw materials	500	per ton	500
	Plastic raw materialsPlastic crystal	500	Per ton	500
	Plastic performs	10%	per customs value	10%
11	Yeast per carton	20	Per carton	20
12	Whisky per carton	230		230
13	Gins per carton	230		230
14	Wine per carton	150		150
15	Uganda Waraggi per carton	150		150
1	READY MADE CLOTHES New cloths per dozen	50		50
		1000		1000
2	Used cloth per bale			2,000
3	Household per truck Glass /Aluminum per dozen	2,000 50		50
5	plastics per dozen	10		10
	FOOT WEAR :			
1	Sandals per dozen	50	Per dozen	50
2	Slippers per dozen	30	Per dozen	30
3	Gumboot per dozen	30	Per dozen	30
4	Plastic shoes per dozen	100	Per 50 pairs	100
5	Leather Shoes per 100 pairs	100	Per 50 pairs	100
6	Pampas/Infants needs percarton	20	per carton	20
7	Always per carton	20	per carton	20
	Others			
1	Strip Materials per roll e.g. robper roll	500	Per roll	10

2	Bar Soap per carton	5		10	
	Soap Liquid soap per 5 litters			5	
	Powder soap carton			10	
	powder per bag			10	
3	Tooth Paste and Tooth brash per carton	20		20	
4	Inter lock-bricks per truck			3000	
5	Toys, football per carton			10	
6	Wools per carton			10	
7	Threads (harrier) per carton			10	
8	Weighing balance per customsvalue			10 %	
9	Empty jerricane per 10 pcs			5	
10	A blanket per bale.			50	
11	Timbers per truckload • a) Round log measured in cubic meters • b) Square bean per container • c) Panel Timber per container	300,000 5,000,00 0 2,000,00 0		300,000 5,000,000 2,000,000	
12	poly woods per truck	2000		2000	
13	Commercial label per carton	10		10	
14	Plastic packaging per roll	100		100	
15	Cartons packaging per dozen	10		10	
16	Bottle water caps per sack	10		10	
17	Aluminium foil per carton	20		20	
18	LPG gas per truck	4,000		4,000	
19	Papyrus 10 per dozen	10		10	
20	Mat per dozen	100		100	
21	Administrative Fee	5000		5000	
	MEDICAL EQUIPMENT				
1	Medicine per truck	3 %	Per customs	3 %	

			value	
2	Medical equipment per truck	5 %	PCV value	5 %
3	All type of vegetables pertruck	2000		2000
4	Laboratories equipment pertruck	5%	PCV value	5%
	Laboratories equipment per il deix	0 70		
	5Cosmetic and perfumes per customs value	10 %		10 %
6	Furniture per customs value	10%		10%
7	Stationeries per truck	2000/ 10	Per truck/ car	2000/ 10
	FUEL AND LUBRICANTS			
1	Fuel per truck	10000		10000
2	Engine oil per ton	600		600
3	Grease per ton	600		600
4	Brake fluid per ton	600		600
5	Rubber solution per ton	600		600
6	Pantex per ton	600		600
7	Super glue per ton	600		600
8	Lubrication fluid per ton	600		600
9	Gas cylinder per unit	100		100
	VEHICLE, SMALL CARS, AND MOTORBIKE			
	Vehicle model (1995- 1999)			
1	Per unit 2000			
	A. big truck	5000		5000
	B. medium truck	3000		3000
	C. small car	2000		2000
2	Vehicle model (2000- 2018) Per unit 2000			
	A. big truck	3000		3000
	B. medium truck	2000		2000
	C. small car	1500		1500

3	Motor cycle per unit	500		500
4	Bicycle per unit	100		100
5	Rickshaw per unit	1000		1000
6	Motorboats per unit	1500		1500
7	Batteries per truck	3500/ 50	per/carton	3500/ 50
8	Dry Cell Batteries per carton	20	per carton	20
9	Solar Battery	5%	PCV value	5%
	PLASTIC MATERIALS			
1	Thick Polythene per roll	2000	per roll	200
2	carpet per roll	1500	per roll	200
3	suitcase per piece	1044		50
4	Bags per unit	10		10
5	Lady bags per unit	10		20
6	Plastic chairs per unit	10		10
7	Plastic Table per unit	10		10
8	Matches box per ctn	1		10
	AGRICULTURE MATERIALS			
1	Agricultural Tractors per tractor	1000		2000
2	Agriculture Tools per truck	100		1000

	3Agricultural Crops Containers per ton (seed)	per unit654	per ton	50	
4	Wheel borrow per unit	10		10	
5	Species/seedling per ctn	20		20	
6	Fruits per ctn	227	per carton	200	
7	Pesticides per ctn	452		50	
8	Mobile phones per customsvalue	25 %		10%	
9	Mobile SIM cards and airtime per customs value	25%		25 %	
10	Studio films per customs value			10%	
11	Mobile equipment (microwave and antenna)			25%	

-			
	Per customs value		
12	Solar system per customsvalue		10 %
13	Power cable per customs value		10 %
14	Saving box per customs value		10 %
15	Gas lighter per customs value		10 %
16	Sound system and speakers per customs value		10 %
17	Hand and wall Watches per customs value		10%
18	Gym set per customs value		10%
	ALL TYPE OF SPAREPARTS		10 %
1	Electronics per customs value	10 %	10 %
2	Electrical appliance per customs value	10 %	10 %
3	Laboratory apparatus per customs value	10 %	10 %
4	Generator per customs value	10 %	10 %
5	Tires for big trucks per customs value	10 %	10 %
6	Tires for small cars per customs value	10 %	10 %
7	Tires for motorcycles per customs value	10 %	10 %
8	Tires for bicycles per customsvalue	10 %	10 %
9	Inner tube for big trucks per customs value	10 %	10 %
10	Inner tube for small cars per customs value	10 %	10 %
11	Inner tube for Motorcycle per customs value	10 %	10 %
12	Inner tube for bicycles percustom value	10 %	10 %
13	Grinding mills per unit	100	500
14	Building Materials Per truck	800	
	Cement per bag		10%

	other building materials per customs value			10%	
	TOBACCO				
1	Not process tobacco per truck	6502	PCV valu		
2	Cigarette or process tobacco per truck	6502	Per cust	oms	
3	Shisha and accessories Per customs value			20 %	
	Export Goods Service Fees				
1	Honey Bee per ton	501		1000	
2	Hides and Skins per dozen	2		50	
3	Gum Arabic per ton	1000		1000	
5	Shea Better per ton	500		500	
6	Timber per truck	1		1000	
7	Dry fish per ton	500		500	
8	Coffee per ton	500		1000	
9	Gold per kg			4000	
10	Fresh meat per ton	1000		2000	
11	Malts per truck	3900		3900	
12	Sesames per ton			500	
13	Groundnut per ton			500	
14	Sorghum per ton			300	
15	Sunflower			500	
16	Hibiscus (Kekedi)			500	
	The inspection fee for small and big Shops				
1	Small shops	1000		1000	
2	Supermarkets	2000		2000	
3	Warehouses	2500		3000	
4	Wholesale	3000		3000	
	Dumping Fees				
1	Dumping certificate for any expired food or organic material	25000		25000	
2	Dumping of expired chemicals per liter/carton	50,000		50,000	

3	Selling of Substandard goods	50,000	100,000	
4	Rejected substandard goodsfrom any			
	point of entry		 30,000	
	Production sites			
1	Inspection of Small factoriesevery	3000	5000	
	three months			
2	Inspection of Big Factories every	5000	7000	
	three month			
3	Auditing of factories annually	5000	10,000	
4	Operational certificate	3000	15000	
6	Export product certificate		5000	
7	Import product certificate		10,000	
8	Quality mark		250,000	
9	Standard specifications	1500	15000	
10	Administrative fees		5000	
	Laboratory Test Service Fees			
1	Total aflatoxin analysis per	8000		30
	perimeter			
2	Microbiology analysis per	5000		25
	perimeter			
3	Chemical & Physical analysis per	3000		10
	perimeter			
4	Water analysis per perimeter	3000		10
5	Cosmetics analysis per	5000		25
	perimeter			
6	GMO analysis per perimeter	5000		25
7	Fuel & fuel products per	15000		50
	perimeter			
	Verification/calibration and Stamping			
	Fees			
1	Flow Meter	2000	4000	
2	Platform Machine (more than 1000	2000	3000	
	kg)			
3	Certificate, fuel disposer for	3000	20,000	
	department or factory			
4	Certificate for scale		5000	

5	Inspection Fee	3000	4000
6	Petrol Pumps per nozzle		3000
7	Diesel Pumps per nozzle		3000
8	Platform Machine (250-500kg)	1000	3000
9	Petrol pumps per nozzle	1000	3000
10	Platform Machine under 1000kg		2000
11	Digital Scale greater than 5kg	750	2000
12	Digital Scale 1 to 5 kg	300	1000
13	Spring Balance less than 25kg	200	1000
14	Spring Balance 25- 50 kg	300	1500
15	Spring Balance greater than 50kg	500	2000
16	Beranger scale 1-3kg	100	500
17	Beranger scale 5kg and above	200	750
18	Meter rule per unit	100	300
19	Dry Measure per one set	100	500
20	Liquid Measure	100	300
21	Oil Measure	150	500
22	Redbrick Mould	100	500
23	Kilogram weights	50	200
24	Robertsdale machine 10- 25kg	300	500
25	Tape measure 1 -10 meters	50	200
26	Tape measure 50 meters	100	300
27	Tape measure exceeding 50meters	200	500
	Verification and stamp fee for vehicles carrying gravel and sand		
28	One (1) to seven (7) tons	1000	3000
29	Eight (8) to twenty (20) tons	2000	6000
30	Twenty (21) tonto forty (40)tons	3000	8000
31	From forty 40 tons and above	4000	9000
32	License for import & export of weighing and measuring instruments	10,000	100,000
33	Licenses for the repair of weighing and measuring instruments	-	100,000
34	Administrative fee		5000
35	Testing for fuel range		10000

Schedule 7: Ministry of Petroleum

S/N	Charges/fees	FY 2020/21		FY 2021/22	,
		Rate		Rate	
		SSP	USD	SSP	USD
1	Registration for national companies	24,000		24,000	
2	Registration for international companies		2,000		2,000
3	Registration for supply companies	140,000	1,000	140,000	1,000
4	Registration for petrol stations	126,000		126,000	
5	Registration for depot	210,000		210,000	
6	Registration for gas depot	175,000		175,000	
8	Renewal for national companies	42,000		42,000	
9	Renewal for international companies		2,000		2,000
10	Renewal for supply companies	140,000		140,000	

11	Renewal for petrol station	126,000	126,000
12	Renewal for depot	175,000	175,000
13	Renewal for gas depot	210,000	210,000
14	Exploration license		

Schedule 8: Ministry of Mining

S/N		FY 2020/21		FY 2021/2	2
0	Taxable Item	Rate		Rate	
•		SSP	USD	SSP	USD
a.	Exploration License Application Fees (Foreign and Local Co.)		10,000		10,000
a.	License Registration Fee (Foreign and Local Co.)		500		500
a.	Annual Surface Rental Fees per km2 (Foreign and Local Co.)		10		10
a.	Annual Surface Rental 6.67 per km (Foreign and Local Co.)		6.57		6.67
a.	Small Scale License Application Processing Fees (Foreign Co.)				6,333
a.	Dealers License Application Processing Fees (Foreign Co.)				5,000
a.	Exploration License Registration Fees (Foreign Co.)		2,000		500

	T		
a.	Small Scale License Application Registration Fees (Foreign Co.)		500
a.	Dealers License Application Registration Fees (Foreign Co.)		500
a.	Exploration License Registration Fees (Foreign and Local Co.)	50,000	50,000
a.	Small Scale License Registration Fees (Local Co.)	2,000	2,000
a.	Dealers License Registration Fees (Local Co.)	1,500	1,500
a.	Annual Surface Rent per CU (Foreign Co.) – Exploration	1.4	1.4
a.	Small Scale		833
a.	Annual Rent per CU (Local Co.) -		

	Exploration	6,000	6,000
a.	Annual Rent per CU (Local Co.) – Small Scale	300	300
a.	Annual Rent per CU (Local Co.) – Dealers	1.43	1.43

Schedule 9: South Sudan Broadcasting Corporation (SSBC)

		FY 2020/21		FY 2021/2	22
S/No.	Charges/fees	rate		Rate	
		SSP	USD	SSP	USD
1	Radio Announcement	500		4,000	
2	TV Scrolling	500		7,000	
3	Jingle advert TV1M (local)	8,000		16,000	
4	Jingle advert TV 1M(International)				40
5	Jingle Advert Radio 1M			3,000	
6	TV Documentary 15M	14,000		28,000	120
7	TV Documentary 30 minutes	21,000		38,000	140
8	TV Talk show 30M	21,000		60,000	250

9	TV Talk show 45M	60,000	120,000	350
10	TV Talk show 60M	35,000	160,000	400
11	Program sponsorship 30m	56,000	180,000	450
12	Program sponsorship 45m	70,000	200,000	500
13	Program sponsorship 60m	84,000	200,000	500
14	Special coverage News 2-4m	28,000	56,000	
15	Special coverage News 5-10 m	35,000	84,000	
16	Special coverage News 10-15 m	42,000	96,000	
17	Logo display(flat) per time	4,424	10,000	20
18	Radio talk show 15m	7,000	14,000	
19	Radio talk show 30m	10,500	21,000	
20	Radio talk show 45m	14,000	28,000	
21	Radio talk show 60m	17,500	35,000	

Schedule 10: Ministry of Trade and Industry

Proposed Regulatory Trade License Fees for Fiscal Year 2021/2022

S/N O	Particulars	Unit	FY 2020/21 Rate		FY 2021/22 Rate	
			SSP	USD	SSP	USD
1	Trade Certificate	Piece	21,000		42,000	
2	Assorted food stuffs	Ton	28		500	
3	Juice powder and softdrink	Crate	98		100	
4	Yeast and Baking powder	ton			500	
5	Assorted BuildingMaterial	ton	56		500	
6	Frozen chicken, fish and	ton	134		10,000	

	Beef				
7	Fruits and vegetables	ton	78	500	
8	Diesel, petrol, jet A-1,lubricant and Gas	ltr	30	3	
9	Tobacco and cigarettes	carton	350	1,000	
10	Cell phone (small)	Piece	140	500	
11	Cell phone (smart)	piece	140	1,000	
12	Electronic and Accessories	ton	140	280	
13	Telecom Equipment V-sat/Solar	piece	3,000	6,000	
14	Beer/Alcoholic drinks	Crate	350	1,000	
15	All new vehicles except V8, Nissan patrol andHummer	unit	4,200	20,000	
16	Truck	unit		40,000	
17	V8, Nissan petrol andHummer	unit	10,000	50,000	
18	Used vehicles	unit	4,000	40,000	
19	Seeding	ton		252	
20	Chemical	Ltr/ton		210-	
21	Construction & industrialmachines & equipment	Piece	2,370	3,000	
22	Agricultural machine & equipment	piece	252	500	
23	House hold items andutensil	ton	252	500	
24	Furniture	ton	210	1,000	
25	Detergent, soap, and septic liquid	ton	168	200	
26	Garment	ton	70	1,000	
27	Stationeries	ton	126	500	
28	Food wear	ton	252	300	
29	Motorcycles	unit	2,800	5,000	
30	Bicycles	unit	252	300	
31	Industrial raw material	ton	252	252	
32	Medicine and medical equipment	ton	252	252	
33	Cosmetic and perfume	ton	280	1,000	
34	Mattress	Piece	28	500	

35	Batteries and dry cell	ton	56	1,000
36	Earth Moving machines	ton	1,540	40,000
37	Spare parts	ton	123	500
38	Small Generators	Piece	2,100	5,000
39	Big Generators	Piece	5,000	20,000
40	Plastic products	ton	252	252
41	Candles and match box	ton	252	252
42	Bore hold drilling equipment & Material	ton	316	1,000
43	Vehicle decoration	ton	252	1,000
44	Diaper, tissue and othersanitary	ton	0	252
45	Tent	unit	493	3,000
	Export products			
46	Lok/teak	Cubicmeter		500
47	Charcoal	ton		5,000
48	Honey	ton	li li	1,000
49	Gold	Gram		2,000
50	Lulu oil	Jerican		500
51	Simsim	ton		1,000
52	Coffee	ton		1,000
53	Gum Arabic	ton		500
54	Scrap Metal	ton		5,000
55	Hides and skin	ton		1,000
56	Livestock	Hat		300
57	Groundnut	ton		300
58	Vehicle Re-Export	unit		5,000

The Annual Licensing Fee for Industry (Annual License fee (USD/Equivalent SSP)500)

		FY 2020/21 Rate			FY 2021/22 Rate	
S/No	Particulars					
		SSP	USD	SSP	USD	

	Division 1: Manufacturing of food	
1.	Processing and preserving of	500
2.	Processing and preserving of fish, crustaceans and mollusks	500
3.	Processing and preserving of fruit and vegetables	500
4.	Manufacture of vegetable and animal oils and fats	500
5.	Manufacture ofdairy products	500
6.	Manufacture of grain mill products, starches and starch Products	500
7.	Manufacture of grain mill products	500
8.	Manufacture of starches and starchproducts	500
9.	Manufacture of other food products	500
1 0.	Manufacture of bakery products	500
11	Manufacture of sugar	500
1 2.	Manufacture of cocoa, chocolateand sugar Confectionery	500
	Division 2: Manufacture of tobacco products	
1 3.	Manufacture of tobacco products	2,000

¹ Annual License fee (USD/Equivalent SSP) 500

	Division 3: Manufacture of textiles		
14.	Manufacture oftextiles	600	
	Division 4: Manufacture of wearing		
	apparel		
15.	Manufacture of wearing	600	2
	apparel		
	Division 5: Manufacture of leather		
	and related products		
16.	Tanning and dressing of leather;	600	
	manufacture of luggage, handbags,		
	saddlery and harness;		
	dressing and dyeing offur	600	
17.	Manufacture offootwear	600	
	Division 6: Manufacture of wood		
	and of products of wood and cork,		
	except furniture; manufacture of		
	articles of straw and plaiting		
10	materials Sawmilling and planning of	1,000	
18.	wood	1,000	
	Division 7: Manufacture of paper		
	and paper products	1000	
19.	Manufacture of pulp, paper and paperboard	1,000	
20.	Manufacture of corrugated paper	1,000	
	and paperboard and of		
	containers of paper and		
	paperboard		
	Division 12: Manufacture of rubber		
0.1	and plastics products	1,600	
21.	Manufacture of rubberproducts		
22.	Manufacture of rubbertyres and tubes; retreading and rebuilding	2,000	
	of rubber tyres		
23.	Manufacture of other	1,200	
All of the	rubber products	, and the second	
24.	Manufacture of plasticsproducts	1,500	

	Division 13: Manufacture of other non-metallic mineral products	
25.	Manufacture of glass and glass products	600
26.	Manufacture of non- metallic mineral products n.e.c.	1,000
27.	Manufacture of refractory products	1,000

² Annual License fee (USD/Equivalent SSP) 500

28.	Manufacture of clay building materials	600
29.	Manufacture of other porcelain and ceramic products	600
30.	Manufacture of cement, lime and plaster	5,000
31.	Manufacture of articles of concrete, cement and plaster	1,600
32.	Cutting, shaping andfinishing of stone	600
	Division 14: Manufacture of basic metals	
33.	Manufacture of basic iron and steel	5,000
34.	Manufacture of basic precious and other non-ferrous metals	20,000
	Division 15: Manufacture of fabricated metal products, except machinery and equipment	
35.	Manufacture of structural metal products, tanks, reservoirs and steam Generators	1,600
36.	Manufacture of structural metalproducts	1,000

37.	Manufacture of steamgenerators, except central heating hot water boilers	2,000
38.	Forging, pressing, stamping and roll-forming of metal; powder metallurgy	3,000
39.	Manufacture of cutlery, hand tools and general hardware	2,000
	Division 16: Manufacture of computer, electronic and optical products	
40.	Manufacture of electronic components and boards	20,000
41.	Manufacture of computers and peripheral equipment	15,000
42.	Manufacture of communication Equipment	12,000
43.	Manufacture of consumer electronics	1,200
44.	Manufacture of measuring, testing, navigating and control equipment; watches and clocks	1,600
	Division 17: Manufacture of optical instruments and photographic equipment	
45.	Manufacture of optical instruments and photographic equipment	1,600
46.	Manufacture of magnetic and optical Media	1,600
47.	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus	12,000
48.	Manufacture of batteries and accumulators	12,000

49.	Manufacture of wiringand wiring devices	12,000
50.	Manufacture of fibreoptic cables	20,000
51.	Manufacture of domestic appliances	1,600
	Division 18: Manufacture of machinery and equipment n.e.c	
52.	Manufacture of general- purpose machinery	12,000
53.	Manufacture of fluid power equipment	12,000
54.	Manufacture of bearings, gears, gearing and driving elements	1,200
55.	Manufacture of ovens, furnaces and furnace burners	1,200
56.	Manufacture of lifting and handling equipment	12,000
57.	Manufacture of office machinery and equipment (except computers and peripheral equipment)	1,200
58.	Manufacture of power- driven hand tools	1,200
59.	Manufacture of special- purpose machinery	1,600
60.	Manufacture of agricultural and forestry Machinery	1,200
61.	Manufacture of metal- forming machinery andmachine tools	1,200
62.	Manufacture of machinery for metallurgy	1,200
63.	Manufacture of machinery for mining, quarrying and construction	12,000
64.	Manufacture of machinery for food, beverage and tobacco	12,000

	Processing	
	Division 19: Manufacture of motor	
	vehicles, trailers and semi-trailers	
65.	Manufacture of motorvehicles	20,000
66.	Manufacture of parts and accessories for motor vehicles	12,000
	Division 20: Manufacture of other transport equipment	
67.	Building of ships andboats	1,200
68.	Building of pleasure and sporting boats	1,200
69.	Manufacture ofmotorcycles	12,000
70.	Manufacture of bicycles and invalid carriages	12,000
	Division 21: Manufacture of furniture	
71.	Manufacture offurniture	1,200
/ 1.	Division 22: Other manufacturing	1,200
72.	Manufacture of jewellery and relatedarticles	12,000
73.	Manufacture of imitation jewelry and related articles	1,200
74.	Manufacture of musical instruments	1,200
75.	Manufacture of sportsgoods	1,200
76.	Manufacture of gamesand toys	1,200
77.	Manufacture of medicaland dental instruments and supplies	1,200
	Division 23: Repair and installation of machinery and equipment	
78.	Repair of fabricated metal products, machinery and equipment	1,200
79.	Repair of electronic and optical equipment	600
80.	Repair of electrical equipment	600
81.	Repair of other	600

	Equipment	
82.	Installation of industrialmachinery	12,000
	and equipment	, and the second
	Division 24: Water collection,	
	treatment and supply	
83.	Water collection, treatment and	1,200
	supply	

Schedule 11: South Sudan Urban Water Corporation (SSUWC)

S/N o.	Taxes, Fees charges type	FY 2020/21 Rate		FY 2021/22 Rate	
		SSP	USD	SSP	USD
1	1st Class Res. Area	2,000		5,000	
2	2 nd Class Res. Area	1,500		4,500	
3	3 rd Class Res. Area	1,000		3,000	
4	Hotels	10,000		30,000	
5	Companies	20,500		30,500	
6	Government Offices	10,000		20,000	
7	NGOs offices	25,000		30,000	
8	Guest House	20,000		30,000	
9	Schools	10,000		20,000	
10	New construction	25,000		35,000	
11	Standpipe	30,000		45,000	
12	Public toilet	15,000		10,000	
13	Kiosk	30,000		TBM ¹	
14	Business Centre	15,000		TBM	
15	New connection	10,000		TBM	
16	Bakery	20,000		TBM	
17	Church	3,000		TBM	
18	Mosques	3,000		TBM	

Note: one cubic meter equals five (5) drums, i.e., SSP 150

Schedule 12: National Communication Authority (NCA)

		FY 2021/22
		Rate
S/N	Cost & Administrative Fees	USD
01	Fixed Telephony, Mobile Telephony, International Gateways, Backbone Networks, BroadbandNetworks, and other public services.	License value according to Public Tender or Bestoffer
02	 1. Annual renewal of services license in No. 1above. 2. Fees if the time to market is over one year 3. Fees in case of loss after commercial launch 	1.5% of total auditedAnnual Revenue. 0.5% of license fee downpayment. 0.5% of total auditedrevenue.
03	The license fee for public value-added services (pre-paid cards, SMS, MMS, inter-active voiceservices, etc.)	4,000
04	Annual License Renewals for service in 3.	2,000
05	Annual License fees for spectrum bands for (GSM-CDMA-Wi-Fi, Wi-Max).	 Administrative fees; 130,000 for each service or technology application Spectrum fees; All over the country: 9,000 per 200KHz duplex in 800/900 MHz bands for the first 5MHZ 11,000per 200 kHz in bands 800/900MHz for the second five megahertz 14,000 per 200 kHz duplex in band 800/900MHZ for the third five megahertz 4,000 per 200 kHz duplex in other bands 2,000 per 200 kHz simplex in other bands.

¹ To be metered (TBM)

	For WiMAX TDD in 2.5, 3.3, 3.5 GHz Bands. 4,000 per200 KHz forWIMAX FDD in 2.5,3.3, 3.5 GHz 5,000 per200 KHz forLTE 2 for use in a defined geographical area: • □ Fees according to population density, or geographical area related to total population density ortotal geographical area of the country. (Parameters set according to the
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		latest census)
06	Annual License fees for microwave s and	190 for 3.5 MHz channelper link for bands 1 to 10GHz.
00	wirelessbackbone networks	133 for 3.5 MHz channelper link for bands more than 10GHz.
	WII CICODO MCIRO CITO TICO TO CITO	1,519 for point to pointlink (Wi-Fi/ WiMAX) on sharing bases.
07	Numbering and Short Codes Fees	2,022 201 101 101 101 101 101 101 101 101
٠,	Fee for assignment of new numbering	25 cents for each number 500
	capacityShort Codes	
08	VSAT for private networks for in-country use	379,747 per year perHUB
	andnot through licensed operators.	9,494 Per year perterminal
09	VSAT for private networks for in-country	949 for Urban Area peryear.
	usethrough licensed operators.	500 for Rural Areas peryear
10	Satellite station used as network HUB for	94,937 per year
	licensed public operators.	
11	Satellite station used as network	379,747 for eachgateway
	Gateway forlicensed public operators.	
12	Remote satellite station used in Backbone	949 per station.
	networksfor licensed public operators.	
13	Single ship or aircraft license.	380
14	License for Aircraft on-Band Telephone Call.	190
15	Annual Landing Points or transit fees	47,468 per landing pointpaid by the carrier.
16	Annual GMPC License Fees.	189,874 Initial fee
		30,000 Annual fee
17	GMPC Scratch Card fees	3% Of scratch card valuefor licensed.
		10% of scratch card value for non-licensed
18	GMPC set fees, local service provider.	91 per set
19	GMPC set fees, foreign service provider.	91 per set
20	The license fee for automatic tracking	1,899
	service for private networks via a local	
	provider.	
21	License Renewal Fees for automatic tracking	500
	service private network via a local service	
	provider.	1000
22	License Fees for automatic tracking service	1000
	privatenetwork via a foreign service provider.	4000
23	License renewal fees for automatic tracking	1000
	Services private network via a foreign	
	serviceprovider.	

24	License Fee for Automatic Tracking Service	500
	for Public Network via a local service	
	provider	
25	License Renewal Fees for Automatic Tracking	500
	Service Public Network via Local Service	
	Provider	
26	License Fees for Automatic Tracking	1000
	Service Public Network via Foreign	
	Service Provider.	
27	License Renewal Fees for Automatic	1000
	Tracking Service Public Network via	
	Foreign Service Provider.	
28	Fees for all connection cards and equipment	100
	used inAutomatic Tracking service mentioned	
	in 20 to 27 (not including GPS).	
29	Fees for the transfer of shares or addition of	$\frac{1}{2}$ of the market value of shares sold, offered, or added if the number of those shares
	new shares to capital through raising the	is 10% or more of total shares.
	amount of capital, the addition of new	10 10 70 01 madre of count same and
	shareholders, or publicoffering.	
30	Fees for study evaluation-manufacturing,	1000
50	Assembly, and Technical support for all	
	categories.	
31	Fees for study application-services mentioned	200
31	in 3above.	200
32	Fees for Study Application-	100
32	Private Telecommunication	
	Network.	
33	Fees for Licensing/Renewal of Licensing of	1% of Total Capital costin the submitted study.
33	Private Telecommunication Network.	1 % of Total Capital Costill the submitted study.
24		5% of total capital cost in the submitted study. 3% of Audited net profit, or initial
34	License Fees for manufacturing and	Fees in case of loss.
	assembly. Renewal of License Fees for	rees in case of loss.
25	manufacturing and assembly.	F0 000
35	License for essential technical support:	50,000
	Import of ICT Industry inputs, construction,	
	and manufacturing of ICT Network	
	infrastructure.	
	(Category 1, manufacturers & importers A-A	

	&A-B).	
36	License Fees for essential technical support: Construction and Maintenance of ICT Network Infrastructure. Without import of ICT industry inputs, (Category 2).	30,000
37	License Fees for Auxiliary Technical support: Construction and maintenance of ICT Network infrastructure. E.g. Civil works. (Category 3).	10,000
38	Annual Registration Fees for Technical supportservices: Electricity works, maintenance of buildings and air-conditioning, logistics (Category 4)	1000
39	License Fees for services on high-tension electricitytransmission line TV facilities (safety, education) not including telephone service. Annual renewal fees for above	5% of total capital costin the submitted study.3% of audited revenue.
40	Fees for Licensing/Renewal of Licensing for import and marketing of ICT customer premises equipment: Service operators Others. 2. Fees for Licensing/Renewal of Licensing for import and marketing of wireless equipment.	500
41	Fees for check & Approval of certificate of originfor one consignment.	100
42	Fees for check, examination & issuance of typeapproval certificate.	100
43	Fees for check of one consignment imported viaone entry port.	100
44	Fees for release of one consignment: For operators Non-operators.	50
45	Fees per year for FM broadcasting Frequency.FM for Urban Areas:	

	Commercial Non	25,000 5,000
	Commercial	
46	Fees per year for Rural FM broadcasting frequency	5,000
47	License Fees renewal for technical	
	support: Category 1- A-A	10,000
	manufacturers	10,000
	Category 1- A-B,	5,000
	ImportersCategory 2	2,500
	Category 3	500
	Category 4	
48	Fees for study evaluation for automatic	200
	trackingservice public network.	
49	Fees for study evaluation for automatic	200
	trackingservice private network.	

Schedule 13: Media Authority

S/NO	Charges/Fees	FY 2020/21 Rates		FY 2021/22 Rates	
A	TELEVISION STATIONS/CHANNE LS	SSP	USD	SSP	USD
1	Large Television Stations (5 or moreboosters/digital)	300,000		300,000	
2	Medium Television Stations (2 to 4boosters/digital)	150,000		150,000	
3	Small Television Stations (Onebooster/digital)	100,000		100,000	
В	COMMERCIAL RADIO STATIONS				
4	Large FM Radio Stations (5 or morerepeaters)	100,000		100,000	

5	Medium FM Radio Stations (2 to 4repeaters)	70,000		70,000	
6	Small FM Radio Stations (Onelocation)	50,000		50,000	
С	COMMUNITY RADIO STATIONS				
7	Large FM Radio Stations (5 or morerepeaters)	60,000		100,000	
8	Medium FM Radio Stations (2 to 4repeaters)	50,000		60,000	
9	Small FM Radio Stations (Onelocation)	40,000		50,000	
D	PRINTING PRESSES/PUBLISHERS				
10	Printing Presses	300,000		300,000	
11	Printing, Advertising and DesigningCompanies	100,000		100,000	
12	Film Enterprises	70,000		70,000	
13	Newspapers	40,000		50,000	
14	Magazines	20,000		20,000	
E	FILMING PERMITS				
15	Long Documentary (5 or morelocations) Foreign		1,500		2,000
16	Long Documentary (5 or morelocations) National	20,000		20,000	
17	Medium Documentary (3 to 4locations) Foreign		1,000		1,500
18	Medium Documentary (3 to 4locations) National	10,000		10,000	
19	Short Documentary (1 to 2 locations)Foreign		500		600
20	Short Documentary (1 to 2 locations)National	5,000		5,000	
F	ACCREDITATIO N OF				
21	JOURNALISTS Foreign Journalists (4 to 6		100		100

	Months)				
22	Foreign Journalists (1 to 3 Months)		50		50
23	National Journalists (12 Months)	2,000		3,000	
24	National Journalists (1 to 6 Months)	1,000		2,000	
F	Temporary importation of MediaEquipment				
25	Equipment for individual Journalists(clearance)	5,000		5,000	
26	Equipment for a crew of Journalists(clearance)	10,000		10,000	
G	OTHER MEDIA ENTERPRISES				
27	Media Product Suppliers (DSTVdealers)	50,000		70,000	
28	Media Advocacy, Associations, Unions, and others	40,000		50,000	
29	Photos and Video Stations	5,000		5,000	
H	FOREIGN MEDIA HOUSES	,			
30	Televisions and Radios		2,000		5,000
I	FINES				·
31	Late renewals of licenses (more than3 months)	70,000		70,000	
32	Major media violations	1000000+		1000000+	
33	Medium media violations	500,000		500,000	
33	Minor media violations	250,000		250,000	

Schedule 14: South Sudan Electricity Authority (SSEA)

S/ N	Charges/fees	FY 2020/21 Rates		FY 2021/22 Rates	
		SSP	USD	SSP	USD
1	Network Fees 1st & 2nd Class	4,200/ household		4,200/Household	

		2,700/		
2	Network Fees 3rd Class	household	2,700/Household	
3	Domestic Consumer	25/KWh	25/KWh	
4	Commercial Consumer	31/KWh	31/KWh	
5	Industrial Consumer	37/KWh	37/KWh	
6	Government Consumer	37/KWh	37/KWh	

Schedule 15: Ministry of General Education & Instruction

S/No	Charges/fees	FY 2020/21		FY 2021/22		
•		Rates		Rates		
		SSP	USD	SSP	USD	
1	Examination fee	200		200		
2	Certificate for SecondarySchool	100		100		
3	Certification for PrimarySchool	50		50		

Schedule 16: Ministry of Higher Education, Science and Technology

N	Fees/Charges	FY 2020/21 Rates	*	FY 2021/22	
0	rees/Charges	Rates		Rates	
		SSP	USD	SSP	USD
	a. (i) Local and foreign private universities fees				
	a. A) Application				
1	Foreign universities		50,000		50,000
2	Local private universities	300,000		20,000,000	
	a. B) Inspections				
	Foreign universities				10,000

3			
5	Local private universities	4,000,000	
4	Local private universities	4,000,000	
	a. C) Evaluation		
	Foreign universities		5,000
5			
6	Local private universities	2,000,000	
	a. D) License		
7	Foreign universities		75,000
8	Local private universities	30,000,000	
	a. E) Annual Assessment		
9	Foreign universities		7,500
1 0	Local private universities	3,000,000	
	(ii) Administration and authentication fees		
	Admission form (National and Aliens)		
1 1	• - General administration	6,000	
1 2	• - Direct/private	8,000	
1 3	• - Distance/upgra ding	10,000	
1 4	• - Mature intake	15,000	

Authentication of certificate (National) Output Outp	
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Output	
1 Diploma/Master's 7 degree • - PhD 10,000 1 8 Authentication of certificate	
7 degree	
PhD 10,000 Authentication of certificate	
1 8 Authentication of certificate	
8 Authentication of certificate	
(Aliens)	
• -	
1 Diploma/Bache	
9 lor degree	
• - PG 200	
2 Diploma/Master's	
0 degree	
• - PhD 250	
Evaluation of foreign	
certificates	
3,000	
2 Diploma/Bache lor degree	
PG 5,000 Diploma/Master's	
3 degree 10,000 10,000	
2	
$\begin{bmatrix} \tilde{4} \\ \end{bmatrix}$	
(iii) Scholarships application	
fee	
• - Scholarship 3,000	
2 form	

Schedule 17: Food and Drug Control Authority

S/No.	Charges/fees	FY 2020/21 Rates		FY 2021/22 Rates	
		SSP	USD	SSP	USD
1	Minor contravenes/fines (fail the contraventions of pharmaceutical form, medical devices, and cosmetics fees)	210,000		200,000	
2	Minimum contravenes	420,000		450,000	
3	Major contravenes	700,000		700,000	
	Registration and licensing				
4	Re-evaluation for the premise of themanufacturing company	56,000			5,000
5	Registration certificate of foreign manufacture company	140,000		140,000	
6	National/Local license renewal	35,000		100,000	
7	National manufacture licenserenewal	7,000			
8	Local representative of foreignmanufacture	35,000			
9	Operating wholesale license	70,000		140,000	
10	Renewal of operating wholesalelicense	35,000		100,000	
11	Suitability of premises license i.e.importers, wholesale	7,000		14,000	
12	Suitability of premises (retailpharmacy)	1,400		1,400	
13	Suitability of premises license	350		350	

	(drugshops)				
14	Operating license (pharmacy)	7,000		7,000	
16	Application for import fee (Pro-forma value)	1%		1%	
17	Import verification fee	7,000			100
	Import verification fee for NGOs			7,000	
	Inspection				
18	Inspections of premises (wholesale)	7,000		14,000	
19	Disposal fee per kilogram	700		700	
	Quality control laboratory				
20	Drug notification fees		50		50
21	Pharmaceutical dosage form dossierform evaluation fee		200		200
22	Medicines provisional registrationfee		100		100
23	Issue final registration certificate and registration for every pack andstrength fee		100		1,000
24	Manufacture Company dossierevaluation fees		200		200
25	Cosmetics analysis fees		100		100
26	Registration of cosmetics fees		1,000		1,000
27	Medical devices registration		1,000		1,000
28	Medical consumable registrationfees		500		500
29	CGMP inspection of premises fees(Manufacture Companies)		4,000		4,000
30	Full compendium analysis		500		500

Schedule 18: Ministry of Health

S/No	Charges/fees	FY 2020/21	FY 2020/21			
		Rates		Rates		
		SSP	USD	SSP	USD	

1	Assessment of AgeBooks	10,000	15,000	
2	Referral Case Abroad	500	1,000	
3	Endorsement of Certificate	300	300	
4	Medical FitnessExams	1,400	1,500	
5	Death & BurialCertificate	0	0	

Schedule 19: South Sudan Civil Aviation (SSCA)

S/N o.	Item/ Type of Aircraft	Weight FY2020/21 Rate			FY 2021 Rate	/22	
0.			SSP	USD	SSP	USD	
Α.	INTERNATIONAL FLIGHTS						
	Landing Fees, Navigation Charges, and Security Charges.						
1	All Aircraft from 1 up to 4 to	1-4 tons		172		172	
2	All Air/c from 5 up to 10 ton	5-10 tons		207		207	
3	All Air/c from 11 up to 20 ton	15 tons		265		265	
4	All Aircrafts Q400	29 tons		274		474	
5	All Aircrafts E 190	40 tons		571		571	
6	All aircraft B737	53 tons		758		758	
7	All Aircrafts A320	74 tons		942		942	
8	All Aircraft B767	173 tons		2,025		2,025	
9	All Aircrafts IL-76	190 tons		2,195		2,195	
10	All Aircrafts B747	352 tons		3,815		3,815	
11	Landing fees –international	All		3,815		3,815	
В.	DOMESTIC FLIGHTS						
1	All Aircraft from 1 up to 4 ton	1-4 tons	13,005		13,005		
2	All Aircrafts L410 from 5 up to 10 ton	5-10 tons	16,593		16,593		
3	All Aircrafts DHC-8 from 11 up	15 tons	20,181		20,181		

	to 20tonnes					
4	All Aircrafts AN26	24 tons	23,821		23,821	
5	All Aircrafts AN72	29 tons	28,478		28,478	
6	All Aircrafts AN74	36 tons	31,951		31,951	
7	All Aircrafts B737	53 tons	42.492		42,492	
8	All Aircrafts C130	71 tons	51,350		51,350	
9	All Aircrafts IL-76	190	123,105		123,10	
		tons			5	
10	Landing fees domestic	All			-	
C	PASSENGERS SERVICES					
	International flights			30		30
	Domestic Flights		350		350	
D	PARKING FEES			1,283		1,283
1	Less than 20 tons			1,681		1,681
2	20 tons and less than 40 tons			2,242		2,242
3	40 tons and less than 100 tons			3,924		3,924
4	100 tons and less than 200 tons			5,605		5,605
5	200 tons and less than 300 tons			7,848		7,848
6	300 tons and above			11,211		11,211
7	All					
E	LANDING PERMIT					
1	1-10 tons			100		100
2	11-30 tons			150		150
3	31-60 tons			200		200
4	61tons and above			300		300
F	CHARGES FOR ANNUAL LICENSE, EQUIPMENT,					
	ANDMACHINES					
1	Heavy Equipment and Machines			2,000		2,000
2	Light Equipment and machines			1,000		1,000
3	Permanent Driving License			2,000		2,000
4	Provisional Driving Licenses		<u> </u>	1,000		1,000
5	Permit for Vehicles and Provisional			1,500		1,500
6	Certificate of Ground Handling		300,000		300,00	,
7	Renewal of Certificate of		150,000		150,00	

	GroundHandling)	
8	Validation of Air operation		1,700		1,700
	Certificate(AOC)				
9	Renewal of Air operation Certificate		850		850
10	Approval (GSA)	150,000	1	150,00	
	InternationalCompanies		(
11	Renewal (GSA)	75,000		75,000	
	InternationalCompanies				
12	Approval for GSA National Co.'sDomestic	75,000		75,000	
13	Renewal for GSA National	25,000		25,000	
	Co.'sDomestic Travels				
I	ENTRANCE FEES				
1	Truck	500	5	500	
2	Vehicles	300	3	300	
J	EXTERNAL PARKING AREA				
1	Entrance charges	20		20	
2	Extra- Hours or it is equivalent	10		10	
K	CHARGES FOR IDENTITYCARDS				
1	Staff Terminals and Tarmac	2,800	2	2,800	
2	ID for Public Relations (foreigners)	2,800	2	2,800	
L	CHARGES FOR RENTING				
1	Warehouse	120,000		120,00	
2	Offices		3,000		3,000
M	FUEL SERVICE CHARGES				
1	Charge 0.2 USD per liter of Jet A1 forFlights		0.2/litre		0.2/litre
2	Non-Governmental Body	400	4	400	
3	Governmental Body (Embassies & Consulates)	1,000		1,000	
4	First Class Passengers (AviationCompanies)	600		600	

Schedule 20: Ministry of Transport

S/N	Charges/fees	FY 2020/21		FY 2021/22	
0.		Rates		Rate	
		SSP	USD	SSP	USD
1	GOSS Vehicles Licensing	5,000		5,000	
2	GOSS Vehicles renewal (Inspection)	2,000		2,000	
3	National NGO Licensing	11,000		11,000	
4	National NGO Licensing (Renewal)	6,000		6,000	
5	International NGOs vehicle Licensing		100		100
6	International NGOs vehicle-renewal		50		50
7	Transport Operation License	30,000		30,000	
8	Motor Cycle	1,000		1,000	
9	Motor Cycle renewal	500		500	
10	Vessel/Tugboat license	30,000		30,000	
11	Motor Boat License	15,000		15,000	
12	Motor Boat Dockage per departure	500		500	
13	Port Service	60		60	

Schedule 21: Ministry of Environment and Forestry

S/N	Charges/fees	FY 2020/21		FY 2021/22	
0		Rates		Rates	
		SSP	USD	SSP	USD
1	Teak Poles	200		200	
2	Teak Logs		200		200
3	Sawn Teak Timber		300		300
4	Sawn Mahogany Timber		350		350
5	Sawn Soft Timber		300		100
6	Round Teak Logs		200		200
7	Round Eucalyptus. Logs		100		100
8	Light Teak Poles	80		80	
9	Medium Teak Poles	150		150	

10	Heavy Teak Poles	200	200
11	Fence Poles	120	120
12	Saw-Mill License	200	200
13	Photo/Origin Certificate	350	350
14	Teak Seed	600	600

SCHEDULE 22: MINISTRY OF WILDLIFE CONSERVATION AND TOURISM

S/No.	Charges/Fees	FY 2020/21		FY 2020/2120	
		Rate SSP	USD	Rate SSP	USD
1.	National Park Entry Fees (Foreign Visitors)	551	150	551	50
2.	National Park Entry Fees for Children(Foreign Visitors)		50		20
3.	National Parks-Group (Students and Researchers)		300		300
4.	Foreign-Resident Fees for Adult		80		40
5.	Foreign-Resident Fees –Children		20		20
6.	Foreign-Resident Fees-Group		100		150
7.	South Sudanese Visitors-Adult	100	80	500	
8.	South Sudanese Visitors-Children	50	20	200	
9.	South Sudanese Visitors-Group	200	80	5000	
10.	Application Form for tour and travel agent				200
11.	Registration of Tour Companies (Foreign Co.)		1500		800
12.	Registration of Tour Companies (Local Co.)		1500		400
13.	Renewal of Tour & Travel Agent (ForeignCo.)				500
14.	Renewal of Tour & Travel Agent (Local Co.)				300
	Penalty/Fines				1500
	GUIDED GAME DRIVES (PRIVATE)				

15.	Foreign Tourist (Resident and Non-Resident)	25		20
	GUIDED GAME DRIVES (SSWS)			
16.	Foreign Tourist (Resident and Non-Resident)	30		15
	HOTEL CLASSIFICATION CERTIFICATE FEE			
17.	5 STARS	5000		5000
18.	4 STARS	4000		4000
19.	3 STARS	3000		3000
20.	2 STARS	2000		2000
21.	1 star	1000		1000
22.	Lodges			1000
23.	Guesthouse			1000
24.	Restaurant			1000
25.	Application Fee for Designated Tourist	2000		1000
	Facility (DTF)			4000
26.	Renewal of Operating License			1000
27.	Penalty for Offences and Violations			5000
	TOURIST LEVY ON			
	ACCOMMODATION, FOOD AND			
	BEVERAGES, AND OTHER SERVICES			
28.	Catering levy		10%	10%
29.	Service Charge		10%	10%
	TOURIST CAMPING SITE			
30.	Public Campsite (per Night)			
	South Sudanese (Adult)		1000	
	South Sudanese (Children)		500	
	South Sudanese (Group)		3000	
	Foreign Resident (Adult)		2000	
	Foreign Resident (Children)		1000	
	Foreign Resident (Group)		5000	
	Foreign Non-Resident (Adult)			25
	Foreign Non-Resident (Children)			10
	Foreign Non-Resident (Group)			300

31.	Private/Special Campsite (per Night)		
	South Sudanese (Adult)	1500	
	South Sudanese (Children)	1000	
	South Sudanese (Group)	3500	
	Foreign Resident (Adult)	2500	
	Foreign Resident (Children)	1500	
	Foreign Resident (Group)	6000	
	Foreign Non-Resident (Adult)		50
	Foreign Non-Resident (Children)		20
	Foreign Non-Resident (Group)		300
32.	MOUNTAIN CLIMBING/HIKING PER A TRIP		
	South Sudanese (Adult)	1000	
	South Sudanese (Children)	500	
	South Sudanese (Group)	2000	
	Foreign Resident (Adult)	2000	
	Foreign Resident (Children)	1000	
	Foreign Resident (Group)	3000	
	Foreign Non-Resident (Adult)		50
	Foreign Non-Resident (Children)		20
	Foreign Non-Resident (Group)		200
33.	OPERATIONAL LICENCES AND STICKERS OF TOURISTS VEHICLE		
	Local Sticker fee	10000	
	Foreign Sticker fee		300
	Tour and Travel Agent Manager License		500
	Hotel Manager License		10% ofDTF operating License
	Local Tour Guide License	3000	
	Foreign Guide License		500
	Local Driver Guide License	3000	
	Foreign Driver Guide License		100
	Souvenir License	15000	
	Boat Cruising License Fee		500

	Car hire operational license	5000
	Operational license for Properties of	5000
	Enterprises Offering Camps and	
	Camping	
	Equipment for Hire	
	Operational license for the Tented Camps	20000
	Lodges and Hotels in the Protected Areas	
	Tourism Environmental Impact	10000
	Assessment License (TEIA in	
	ProtectedAreas)	
	Motor Boat Pollution Fees (for disturbing	25000
	aquatic species/animals such as crocodiles, hippos, Nile liche, and their habitats).	
34.	VEHICLES FEES PER DAY	
	Less than 6 Seats	1000
	6-12 Seats	2000
	13-24 Seats	4000
	25-44 Seats	6000
	45 Seats and above	8000
35.	Aircraft (Single Landing Fees in	
	Protected Areas)	
	Aircraft with less than 3 Seats	5000
	3-6 Seats	7,000
	7-14 Seats	10,000
	15-20 Seats and Above	15,000
	Helicopters landing in Boma National	#20
	Park	500
36.	ANNUAL PASS	
	Motor Boat Excursion Annual Pass (i.e. forR Nile Annual Pass for Private Non-	20,000

	ommercial boats and Commercial	
	uristvessels)	
37. SP	PECIAL SERVICES AND	
AC	CTIVITIES	
Ni	ght Game Drive (per person Trip)	100
	hite Water Rafting (per person- per	50
Fo	oreign Visitors-per day)	
Sp	ort Fishing (per line-per day)	50
	alking Safaris (per person per day)	10
	Iming and Photographing (per day)	100
Na	ature and bird watching (per day)	50
	ultural Visit (per person up to 3hrs)	100
	enic and Sightseeing (per day)	50
	ther Special Services and Activities)	20

Schedule 23: Ministry of Foreign Affairs and International Cooperation

S/No	Fees/charges	FY2020/21		FY2021/22	
		Rate		Rate	
		SSP	USD	SSP	USD
1	Medical Referral/Fitness	200		500	
2	Power of Attorney	100		500	
	Power of Attorney (Special)			1,000	
3	Bachelor Degree/Diploma	80		500	
4	Bachelor Degree/Diploma for				25
	Foreigners				
5	Master Degree	100		750	
6	Master Degree for Foreigners				35
7	Foreign University Certificate			1,000	
8	Ph.D. Degree	100		1,000	
9	Ph.D. Degree for Foreigners				50
10	Secondary & Basic School	60		200	
	Certificate				
11	Secondary & Basic School				15

	Certificate for Foreigners			
12	Foreign Secondary & Basic School Certificate		300	
13	Registration of Vehicle	500	2,000	
14	Foreign Company	1,500		100
15	Local Company	500	2,000	
16	To whom it may concern	1,000	2,000	
17	Birth Certificate	80	350	
18	Death Certificate	80	250	
19	Marriage Certificate	150	1,000	
20	Divorce Certificate	150	1,000	
21	Computer Course Certificate	100	400	
22	Affidavit Certificate	100	500	
23	Certificate of Inheritance	100	1,000	
24	Vehicle sale Agreement	1,000	3,000	
25	Motor Cycle Registration	100	1,000	
26	Certificate of good conduct	80	500	
27	Certificate of good conduct for Foreigners	500		20
28	Certificate of undertaking	80	1,500	
29	Authorization Certificate		1,000	
30	Fire Arms		3,000	
31	Disappearing Certificate	100	500	
32	Attestation Certificate	100	500	
33	Membership Certificate	100	1,500	
34	Tax Identification	100	2,500	
35	Banking Statement	100	3,000	
36	Operation licenses	100	2,000	
37	Project form		2,000	
38	Driving Licenses		1,000	
39	Others		1,000	
40	Others for Foreigners			25

Schedule 24: Ministry of Labour (Work Permit fees)

S/No.	W/PermitClass	Work Permit Description	Fees (US\$)
1	A	For large foreign capital investors in companies, industries,	2,000
		fishing, agriculture, mining, andtransportation sectors	
2	В	For foreign professional employees in industries, private companies, public cooperation, fishing, mines, transportation, and music bands	1,500
3	С	For Foreign professional and service providers such as medical personnel, lecturers, consultants, technicians, and others	1,500
4	D	For Religious/Missionaries and Researchers	500
5	E	For peasants and unskilled foreign employees	500
6	F	Work permit digital system	100
	All work permit classes (A-F) above are valid for a year and renewablebased on meeting all the requirements.		

S/N	Description	FY 2020/21USD	FY
0.			2021/22
			USD
1	Consultants and Managers	2,000	2,000
2	Professionals	1,500	1,500
3	Technicians	1,000	1,000
4	Skilled Workers	800	800
5	Unskilled Workers	500	500
6	Religious/Missionary/Volunteers	500	500
	ProcessingFees		
7	Work Permit Digital System Fees	100	100

Schedule 25: Relief & Rehabilitation Commission (RRC) Registration of Non-Governmental Organization (INGO or NNGO)

S/No	Taxable Item	FY 2020/21	FY 2020/22	
		Rate	Rate	

		SSP	USD	SSP	USD
1	International NGO		1,500		2000
2	National NGO		2,50		
3	Faith Based NGO		250		250

Schedule 26: Ministry of Interior

a. (a) Traffic Police: Vehicle Registration Charges/Fees 2021/22

S/NO	Revenue Items	Description	FY 2020/21		FY 2021/	22
			Rates		Rates	
			SSP	USD	SSP	USD
	(i) Vehicle Registration Charges					
1	Governmentvehicles	New registrati onand road toll	3000		3000	
		Renewal ofregistration and roadtoll	1,500		1,500	
2	Police vehicles	New registrati onand road toll	3,000		3,000	
		Renewal	1,500		1,500	
		ofregistration and				

		roadtoll			
3	SSPDF vehicles	New registrati onand road toll	3,000	3,000	
		Renewal o f registration and roadtoll	1,500	1,500	
4	Motor Cycle of Government	New registration	2,000	2,000	
	Police and SSPDF	Renewal of registration	1,000	1,000	
5	Private vehicles	New registrati onand road toll	6,000	6,000	
		Renewal ofregistration and roadtoll	3,000	3,000	
6	Public vehicles	New registrati onand road toll	7,000	7,000	
		Renewal ofregistration and roadtoll	3,500	3,500	
7	Commercial vehicles	New registrati onand road toll	8,000	8,000	
		Renewal ofregistration and roadtoll	4,000	4,000	
8	Investmentvehicles	New registrati onand road toll	10,000	10,000	
		Renewal	5,000	5,000	

		ofregistration and roadtoll	(3)		2,000		
9	Private motorcycle	New registration	3,000		3,000	1.500	
,		Renewal registration	of	1,500		1,500	
10	Public motorcycle	New registration	4,000		4,000		
10	rubhe motorcycle	Renewal registration	of	2,000		2,000	
11	Commercial motorcycle	New registration	5,000		5,000		
11	Commercial motorcy cic	Renewal registration	of	2,500		2,500	
12	Motor vehicle	Temporary number	plate	3,000		3,000	
13	Foreign vehicles entering	Entry Fees	5,000		5,000		
13	SouthSudan	Fines for overstay month)	delays(one	7,000		7,000	
14	UN andAgencies vehicles	UN New registrationand road toll	of registration and roadtoll	165		165	
		Renewal		83		83	
15	Diplomaticvehicles	New registration and road toll		165		165	
		Renewal of registration and roadtoll		83		83	
16	INGOs vehicles	New registration and road toll		165		165	
		Renewal of registration and roadtoll		83		83	
17	UN, Diplomatic and INGOs	New registration		80		80	
1/	motorcycles	Renewal of registration		40		40	
18	NNGOs	New		150		150	

	Vehicles	registrati onand road toll					
		Renewal		75		75	
		ofregistration and road Toll					
19	NNGOs	New registration		70		70	
	motorcycles	Renewal of registration		35		35	
	(ii) Driving Licensing Charges						
20	Private DrivingLicense (DL)	New	3,000		3,000		
		Renewal	2,000		2,000		
21	General/Heave duty	New	4,000		4,000		
	drivingLicense	Renewal	3,000		3,000		
22	Foreigner	New	5,000		5,000		
	Private DrivingLicense	Renewal	3,000		3,000		

a. (b) Immigration, Nationality and Passport

S/N	Charges/Fees				
0					
		FY2020/21		FY2021/22	
		Rates		Rates	
		SSP	USD	SSP	USD
1	Naturalization by marriage	28,440		28,440	
2	Naturalization by Resident Certificate	94,800		94,800	
3	Naturalization Certificate to Aliens	142,200		142,200	

4	Nationality Certificate	260		260	
5	Ordinary Passport	2500		2500	
6	Diplomatic Passport	Free		free	
7	Special Passport	6500		free	
	Immigration-Visa				
1	Regional Single Visa (1 month)		50		50
2	Single Visa For other countries with exception of the USA (1 month)		100		100
3	Single visa for the United States of America		160		160
4	Multiple visas for regional (3 months)		125		125
5	Multiple visas for other countries (3 months)		200		200
6	Multiple Visa for regional (6 months)		250		250
7	Multiple visas for other countries (6 months)		350		350
8	Multiple visas for all		500		500

a.) Criminal Investigation Department

S/N		FY 2020/21		FY 2021/22	
0.	Charges/fees	Rates		Rates	
	A	SSP	USD	SSP	USD

	Company-owned by the	1,000		10,000	
1	National by the	1,000			
•	• 1. Stamp Approval 5,000				
	SSP.				
	• 2. Letter of no				
	objection 5,000SSP.				
	The company where National	2,500		10,000	
2	and				
	Foreigners are Partner (s).				
	• 1. Stamp Approval 5,000				
	SSP				
	• 2. Letter of no				
	objection 5,000SSP				
	Clearing & Forwarding	2,500		10,000	
	Companies/Agents owned				
3	by aNational				
	• 1. Stamp Approval 5,000				
	SSP				
	• 2. Letter of no				
	objection 5,000SSP.		1.000		2.000
	Clearing & Forwarding		1,000		2,000
	Companies/Agents owned				
	by aForeigner (s)				
4	• 1. Stamp Approval 800				
4	USD				
	• 2. Letter of no objection				
	1,200 USD		1,000		2,000
_	International Non-		1,000		<i>2</i> 1,000
5	Governmental Organization				
	(INGO) - 1. StampApproval				
	1,000 USD 2. Letter of				
	no objection 1,000 USD	2 500		15,000	
	National Non-	3,500		15,000	
6	Governmental (NINGO)				
6	Organization (NNGO) –				1

	• 1. Stamp Approval 7,5000 SSP				
	• 2. Letter of no objection 7,5000SSP				
7	Association/ Communities Shops/ etc. 1. Stamp Approval	1,000		5,000	
	5000SSP.				
	Companies Supplying door to door (Fuel) item within South Sudan (1. Transportation Permit 200	200	50		1,000
8	SSP and Transportation permit 1,000 USD for 2 months)				
9	Company (100% South Sudanese) (ies) / individual (s) transporting items out of South Sudan (1.	1,000		5,000	
	Transportation Permit 5,000 SSP).				
10	Company (100% Foreign) (ers)/ individual (s) transporting items within South Sudan 100 USD)		100		100
11	INGO & NNGO (Transportation permit to transport item within South Sudan 100 USD)		200		100
12	INGO & NNGO (Transportation permit to transport item out of South Sudan 200 USD)		500		200
13	Arms trading license			260,000	
	Renewal of Arms Trading			130,000	

14	License		
15	Ammunition Trading License	56,000	
16	Renewal of Ammunition Trading License	28,000	
17	Pistol Calibre (6.35mm, 7.65mm, 8mm and 9mm).		
	a) The license of Pistol Calibre (6.35mm, 7.65mm, 8mm, and 9mm).	10,000	
	b) Renewal of License of Pistol Calibre (6.35mm, 7.65mm, 8mm, and 9mm).	5,000	
18	Shot Gun 12mm, 16mm, and 20mm		
	The license of Short Gun 12mm, 16mm, and 20mm	15,000	
	Renewal of Short Gun 12mm, 16mm, and 20mm	7,500	
19	Magnum 3.75mm and 200mm a) The license of Magnum 3.75mm and 200mm	15,000	
	b) Renewal of Magnum 3.75mm and 200mm	7,500	
20	Morris 22mm		
	a) The license of Morris 22mm	15,000	
	b) Renewal of License of Morris 22mm	7,500	
21	Aliens control		100
	a) Aliens control		100

registration		
b) Interpol vehicle		100
clearance certificate		
for second hand		
imported vehicle		
c) Authentication		100
Certificate of Good		
Conduct for		
Foreigners.		
d) Authentication		100
Certificate of Good		
Conduct for		
Foreigners.		
e) Vehicle travel permit	5,000	
with in South Sudan.		
f) Vehicle travel permit	10,000	
out side South Sudan.		
g) Permit for changing	5,000	
vehicle colour.		
22 Forensic		
a) Certificate for good	2,000	
conduct for nationals		4.0.0
b) Certificate for good		100
conduct for foreigners		
c) Clearance Certificate for	1,500	
Criminal		
Record/Informat		
ion.		

(d): Prisons Service (Land Rental)

S/N	Charges/fees	FY 2020/21	FY 2021/22
0		Rate	Rate
•			

		SSP	USD	SSP	USD
1	Star Hotel	120,000		120,000	
2	Grand Hotel	80,000		80,000	

(e): Other Documents

S/N	Other Documents	Regional in SSP	International in USD
1	Entry Permit (30 days)	2,000	10
2	Registration stocker (6 months)	3,000	15
3	Resident permit (1 year)	5,000	20
4	Resident permit (2 years)	10,000	70
5	Resident permit (3 years)	15,000	100
6	Resident permit (5 years)	25,000	170
7	South Sudan Origin Cards	4,000	20
8	Emergency Travel document (3 months)	1,000	0

Schedule 27: Ministry of Justice and Constitutional Development

		FY 2020/21		FY 2020/21	
S/No	Charges/fees Rates			Rate	
•		SSP	USD	SSP	USD
1	National Companies	39, 000		45,000	
2	Foreign Companies		500		1,000
3	Joint Venture		500		1,000
4	Partnership Business	6,500		10,500	
5	Annual return (National)	6,000		10,000	
6	Annual return (Foreign)		100		150
7	Endorsement of Debenture	10%		5%	
8	Certificate release of Debent	3,000		3,000	
9	Transfer of Shares (National)	2,000		4,500	
10	Transfer of Shares (Foreign)		50		100

11	Change of Co Name (National)	6,500		10,500	
12	Change of Co Name (Foreign)		100		200
13	Replacement of Certificate(National	6,500		10,500	
14	Replacement of Certificate(Foreign)		100		200
15	Certification of copies	2,000		3,000	
16	Petition from Share Holders	500		1,000	
17	Recommendations for A/c opening	500		1,000	
18	Search for Co. names & Shareholders	500		2,000	
19	Liquidation/Winding up National Co.	3,500		4,000	
20	Liquidation Foreign Co.		100		50
	Fees for Government Contracts			2%	
21	Authentications	2%		2%	
22	Retrieving a Copy of Contract	2%		2%	

Schedule 28: Judiciary of South Sudan

1) Fees Payable in Suit

Under Section 56 of the Civil Procedures Act, 2007, read together with section 318(1), (2) and 319(e) of the same code, the Rules Committee reassessed the fees payable in the suit and proposes the following;

(A) FEES PAYABLE IN SUITS

		2021/22 rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payableon	Minimum	
				Plaint		

			SSP		SSP	USD
1	Suits for the partition of immovable property	2%	50	Half of the minimum whicheveris greater	100	
2	Suits for maintenance	Scale percen tage	25	Ditto	50	
3	Suits for the appointment or removal of a guardian (other than a guardian ad item or a trustee)	2%	25	SSP 25	50	
4	 a) Suits for divorce b) Other suits relating to marriage, separation, custody of children, or other personal matters not expressly provided for 	SSP 20	20	SSP 20	150	
5	Suits for the sale or foreclosure of the mortgaged immovable property also, if the property is sold or a decree for foreclosure is	Scale percentage	50	Half of the minimum whicheveris	200	

		2021/22 rates			7.51	
S/No.	Suit	Total Fees Payable	Minimum	Amount Payableon Plaint	Minimum	
			SSP		SSP	USD
	Passed, on the amount of sale, orif the decree is for the value of the property 3%.			greater		
6	 Interpleader, if the value is: a) SSP 50 or less b) More than SSP 50 	Scale percentag e	50	SSP 50	100	
7	All other suits	Ditto	50	Half of the minimum	100	

		COD #0	whichever is greater	100
8	On an application to set aside adefault decree: a) In the High Court. b) In the County Court	SSP 50 SSP 30		50
(B) ARE	BITRATION			200
9	On an application under section 151 to file an agreement or undersection 154 to file an award	SSP 50		
10	On making an order under section 151 for an agreement to be filed	One-quarter of the scale percentage less the fee paid on application with a minimum of SSP 50		200
11	On passing a degree after an agreement has been filed under section 151 or section 154; on the value of the decree	Ditto		200
12	Where the application under section 151 or 154 is resisted, the dispute shall be treated as a suit and fees shall be charged accordingly	Scale percentage on the suit		200

		2021/22	rates				
S/No.	Suit	Total	Fees	Minimum	AmountPayableon	Minimum	

		Payable		Plaint		
			SSP		SSP	USD
(C) APPEA	L					
13	i. a) To the High Court	Scale percentag			100 150	
	ii. b) To the Court of Appeal	e Ditto				
	iii. c) Where the appeal under	Scale				
	(a) and (b) above is	percentag e			100	
	allowed, the balance of fees shall be paid				150	
	excepted under section 174				175	
	iv. d) Application for stay of				200	
	execution v. i) The					
	County Court of FirstGrade					
	Judge					
	vi. ii) The					
	High Court vii. iii) The					
	Court of					
	Appeal					
	viii. iv) The					
	Supreme					
	Court					
(D) REVIE				CCD 10	200	
14	• a) To the	Scale		SSP 10	300	
	Supreme Court • b) If the	Percentag			Ditto	
	application is	e				
	granted, the	Ditto				

	balance shall be collected				
(E) APLICA	ATION FOR CASSATION		0		
15	a) An objection by cassation to the Supreme Court b) Where the Supreme Court determines the dispute on merits, a fee equal to the scale percentage on suit shall be payable less the sum paid on application	Fixed SSP 25		300	
16	 a) A suit to the Supreme Court to determine the constitutionality of any law or provision. b) A suit for a constitutional remedy 	Ditto SSP150		1500	
17	An application for judicial review of an administrative decision	SSP 15 SSP 20 SSP 25		100 150 200	
	a) The High Court				

		2021/22	rates				
S/No.	Suit	Total	Fees	Minimum	AmountPayableon	Minimum	

		Payable		Plaint		
			SSP		SSP	USD
	• b) The Court of Appeal • c) The Supreme Court					
(F)	PROBATE AND ADMINISTRATION (TOTAL FEES PAYABLE)					
18	On petition for probate or administration	SSP 25			50	
19	On Oath for every executor, administrator surety	SSP 20			50	
20	On filing the administration bond	SSP 20			50	
21	On application for discharge or substitution of a surety	SSP 20			50	
22	On passing the accounts	SSP 25			50	
23	On filing a caveat	SSP 20			50	
24	On notice to a caveator	SSP 10			50	
25	On application to the court for directions	SSP 10			50	
26	On probate or administration, where the net value	2% 3%				
	of the estate is not	5%				

	more than SSP 10,000 Where the value of the estate is more than SSP 10,000 but not more than SSP 20,000 Where the net value of the estate is more than SSP 20,000 with a maximum of SSP 20,000				
(G) BANK	RUPTCY PROCEEDINGS	(TOTAL FEESPAY.	ABLE)		
27	On a bankruptcy petition by adebtor	SSP 25		100	
28	On bankruptcy petition by acreditor	SSP 50		200	

		2021/22 Proposed rates				
S/No.	Suit	Total Fees Payable	Minimum	AmountPayableon Plaint	ProposedMinimum	
			SSP		SSP	USD
29	On an appointment of an interimreceiver or receivers	SSP 25			200	
30	On application for removal of interim receiver or receivers	SSP 25			100	
31	On the appointment of a new interim receiver or receivers in place of or in addition to the original	SSP 25			100	

	interim receiver orreceivers			
32	On an advertisement or notice published in the gazette or a newspaper by order of the court	SSP 20	100	
33	On notice to the creditor of a meeting or sitting of the court	SSP 10	50	
34	On a petition by a creditor to prove a claim	SSP 20	100	
35	On the execution of a warrant of seizure, search arrest, or commitment to prison	SSP 25	100	
36	On application for discharge or annulment of adjudication	SSP 25	100	
37	On granting an application to withdraw a bankruptcy petition	SSP 25	100	
38	On giving effect to a composition or scheme of arrangement, on thevalue of assets which the receiver estimates to be available for distribution amongst the unsecured creditors	2%		
39	On discharge of preferential claim or distribution of dividends	3%		

2021/22	
Proposed rates	

S/N o.	Suit	Total Payable	Fees	Minimum	AmountPayableon Plaint	ProposedMinimum	
		2 43 467		SSP		SSP	USD
	on the amount of such claim ordividend						
40	Where an official of the court is appointed receiver in his official capacity: on the net assets realized after deducting any sums paid to secured creditors in respect of their securities and onthe net, asset realized by the receiver when acting as a trustee to administer a debtor property under a composition:	5%					
	On the first SSP 10,000 or part thereof	4%					
	On the second SSP 10,000 or part thereof	3%					
	On the following SSP 20,000 or part thereof	2%					
	On the balance above SSP 20,000						
41	On appeal against a decree or anorder: • a) Dismissing a	The same payable as on the ag					
	bankruptcypetition b) Adjudicating a personbankrupt		*				

c) Directing or refusing to pay adividend		
• d) Granting or refusing		
to grant adischarge		
• e) Annulling to annul		
anadjudication		
• f) Of commitment to		
prison		
• g) Of any other		
kind notspecifically		
mentioned		

		2021/22 rates				
S/No	Suit	Total Fees Payable	Minimum	AmountPayableon Plaint	Minimum	
			SSP		SSP	USD
(H) PR	OCEEDING UNDER THE CON	PANIES ACT,2012	2			
42	(The sections referred to in					
	this part are the sections of					
	the South Sudan Companies					
	Act, 2012) on application to					
	the court:	SSP 1000			3000	
	• a) Under section 8(4) to confirman alteration in a memorandum	SSP 1000			3000	
	• b) Under section 61(1) to confirm a reduction of capital	SSP 1000			3000	
	• c) Under section 207(1) to sanction a compromise or scheme of	SSP 1000			3000	
	 arrangements d) In a debenture holder's action for the appointment of a receiver 	SSP 500			1500	

	or manager orforeclosure e) Not otherwise		
	provided for inwinding up or other proceedings		
43	In proceedings for winding up:		
	• a) On application for winding-upa Company by	SSP 1000	2000
	or under the supervision of the court • b) Under section 175 on	SSP 1000	2000
	setting a list of Contributors	SSP 1000	2000
	 c) Under section 178 on makinga call d) On the appointment or 	SSP 500	1000
	removal of a Liquidator e) On advertisement published inthe Gazette or	SSP 150	300
	a Newspaper by order of the court	SSP 25	250
	• f) On notice to the creditor or a Contributor of a sitting of a court		
	• g) On the service of a petition, winding-up,		
	order, or other order of the court		

		2021/22 Proposed	rates				
S/N o.	Suit	Total Payable	Fees	Minimum	AmountPayableon Plaint	ProposedMinimum	
0.				SSP		SSP	USD
	• h) On the execution of the	SSP 30				300	

	warrant of seizure, search,				
	 arrest, or commitment i) On a petition by a creditor to prove a claim j) On inspection of the 	SSP 30		300	
	file of a proceeding by a person not entitled to inspect free of charge	SSP30		300	
	mspeed free electings	SSP 30		300	
44	In proceedings for winding where an official of the court is appointed Official Liquidator in his official capacity: • a) On the total assets including produce of calls ofcontribution, realized or brought to credit by the official liquidator after deducting sums on which fees are charged under (c) hereunder and not being amounts of money received and spent in carrying on the business of the company: On the first SSP 10,000 or partthereof	5% 4% 3% 2% Half of the percentages mentioned in 44(a) Same as in 44(a) Fee payable on appeal or cassation			
	On the second SSP 10,000 or part thereof				
	On the following SSP 20,000				
	On the balance above SSP 20,000				

b) On amount distributed in dividends or paid to contributors, preferential creditors, and			
debenture			

		2021/22 ra	tes				
S/No	Suit	Total Payable	Fees	Minimumm	Amount Payable on Plaint	Proposed Minimum	
				SSP		SSP	USD
	holders by the official liquidator c) On the amount of call collected and on the value of property realized for debenture holders or other secured creditors if such calls are collected or such property is realized by such official d) On appeals or cassation, the same fee as for an appeal or cassation; provided that if the appeal or cassation relates to a matter under which a fee is charged under No 41 or 42 the fee payable on appeal or cassation shall not be less than the fee specified under Nos. 41 and 42.						
(I)	and T2.						

INT ER LO CU TO RY MA TT ER S					
45	 a) The arrest of a defendant under section 155 of the Civil Procedure Act, 2007 b) The defendant to give security or provisional attachment under section 159(1) of the Civil Procedure Act, 2007 c) Discharge of a surety undersection 151 d) A commission or a letter of request to take evidence: In South Sudan Qutside South Sudan Any other matter not expressly provided for: If made in court at the hearing of the suit If made at any 	SSP 25 SSP 25 SSP 20 SSP 50 SSP 10 SSP 15		100 100 50 200 500 100 150	

other time on the netition	
other time on the petition	

	T T	2021/22				
		2021/22				
		Proposed rates				
S/No	Suit	Total Fees Payable	Minimum	AmountPayableon Plaint	ProposedMinimum	
			SSP		SSP	USD
46	On making an order:					
	• a) Under section 158 forbidding the defendant to leave South Sudan or committing him or her to	SSP25			250	
	prison • b) For provisional attachment under section 160(1)	SSP 25			250	
47	On the appointment of guardianad litem	SSP 10			100	
48	On filing any pleading	SSP 10			100	
I) EXI	ECUTION					
49	Where the decree or order is for payment of money or delivery of property, on the amount of such money or the value of such property: • a) On execution being granted • b) After any process of execution has been issued by the court: On the amount being realized or	3% of the first SSP 10,000 2% in case of an amount more than SSP 10,000				
	paid on the value • c) Where execution has					

200	
been granted and the	
decree is satisfied before	
the issue of any process of	
execution other than a	
summons to thejudgment	
debtor to appear before	
the court, the maximum	
fee payable under this	
paragraph shall be SSP	
10. Theexcess (if any) shall	
be refunded by the court.	
• d) Where a decree is for	
possession of the	
immovable property	
because of the breach of	
the condition of the	
tenancy, the value of the	
property delivered shall	
be calculated in	

		2021/22 rates				
S/No	Suit	Total Fees Payable	Minimum	AmountPayable on Plaint	Minimum	
			SSP		SSP	USD
	has the value of six-month rentof the property					
50	On an application under section 253 reopen an execution if:	SSP10 SSP10			100 100	
	 a) Value is SSP 1000 or less b) Value is more than SSP 1000 					
51	Where decree or order is for the custody of a child or children, on the execution	SSP 10			100	

	being granted		100	
52	Where the execution is on	SSP 10	100	
	anymatter:	As mentioned		
	• a) On the execution	in 53		
	being granted	hereunder		
	• b) On execution being	not culture.	1	
	carried out on the value of			
	relief affordedas assessed			
	by the court			
5	Where after any process of	5%		
	execution has been granted,			
	the creditor withdraws or			
	applies to postpone the			
	execution on theground that			
	he or she has accepted part			
	payment or some valuable			
	consideration in satisfaction			
	of the debt, a fee of 5% shall			
	be calculated on theamount			1
	annually paid by the debtor			1
	or on the value of the			W
	consideration as assessed by			
	the court	OF OATHE ETC		
	ROTESTS, ADMINISTRATION	SSP 20	100	
54	a) On application for a	551 20	100	
	protestb) If the bill is to be	SSP10	100	
	presented to more			
	persons than one, for			
	each such additional			
	person			
55	On Attestation of documents:			
		SSP 30	100	

		2021/22	rates				
S/No	Suit	Total Payable	Fees	Minimumm	AmountPayableon Plaint	Minimum	
				SSP		SSP	USD
	i. a) If a document is to appoint a person as an agent in one suitonly in any court in South Sudan ii. b) In any other case: iii. i) For each	SSP30				100	
	certificate of Attestation endorsed on thedocument. iv. ii) If more than one signature is attested at the same time, for each additional signature	SSP30				100	
56	On administration of an Oath	SSP 30				100	
57	On taking evidence on commission or in response to a letter of request for each witness whose evidence is taken: • a) For a foreign court	SSP 50 SSP 10				100 50	
	• b) For any other court						
(L) MI	SCELLANEOUS						
58	For every summons to a witnessor in any proceedings where the defendants exceed three, for every summons to a defendant beyond the number of three, served by an official of the court	SSP 10				50	

59	For making a copy of any documents, for every 100 wordsor part thereof	SSP 10	50
60	For certifying the corrections of the copy of a document	SSP 10	50
61	For the translation of a document from English into Arabic or vice versa, for every page or part of it	SSP 25	100
62	For the translation of the document from any language other than English or Arabic into	SSP 25	100

		2021/22 ra	tes				
S/No Suit	Suit	Total Payable	Fees	Minimum	AmountPayableon Plaint	Minimum	
				SSP		SSP	USD
	English or Arabic, for every pageor part of it						
63	For every search for records						
	of asuit or any execution or						
	the document in such						
	record, or adocument filed						
	in court otherwise than in a						
	record or execution: if the						
	period which has elapsed						
	since the institution of the						
	suit, granting execution or filing of the document is:	SSP 30				100	
	a) More than two years	SSP 50				100	

	but not less than five					
	years					
	• b) More than five years					
(M) PR	ROCEEDINGS UNDER THE T	RADEMARKSAct.	2008 AND THI	E TRADEMARKS RU	LES	
64	(The sections referred to in					
UT	this part are sections of the					
	_					
	Trade Marks Act, 2008)					
	On petition or application to					
	the court:					
		SSP 1000			2000	
	• I. Under section 8					
	against Registrar's	SSP 1000			2000	
	refusal a mark	SSP 1000			2000	
	• II. Under section 10 of	SSF 1000			2000	
	filing anopposition to the					
	registration	SSP1000			2000	
	• III. Under section	221 1000			2000	
	13 for determining the					
	rights of rival claims by each claimant	SSP 1000			2000	
		551 1000			2000	
	17(2) or section 26(3) for cancellation of a Trade	SSP 1000			2000	
	Mark	DD1 1000				
	• V. Under section 18					
	against Registrar's					
	decision on registration					
	assignments, etc.					
	VI. Under section					
	19 from the Registrar's					
	decision on alteration of					
	a registered mark					
	a registered mark					

2021/22		
rates		

S/No.	Suit	Total Fees Payable	minimum	Amount Payableon Plaint	Minimum	
			SSP		SSP	USD
	II. Not otherwise provided for inthis Rule	SSP 1000			2000	
65	Where the application under section 10, 13, 17(2), or 26(3) is resisted, the dispute shall be treated as a suit and fees shall be charged accordingly; the fee which has been paid on the application being reckoned as the fee payable on the plaint					
66	On appeal	The same fee as on appeal shall be payable "provided that it shall not be less specified in Rule 64"				
(N) PROCI	EEDINGS UNDER THE R	EGISTRATIONOF	BUSINESS NA	AMES Act, 2008		
(The section	ns referred to in this part ar	e sections of theRe	gistration of Bu	siness Names Act, 2		4
67	On petition or	SSP 1000			2000	
	application:	SSP 1000			2000	
	• a) Under section 22(3) against Registrar's refusal to register	SSP 600			1200	

	a business name b) Under section 16(1) for relief against disability by a minor c) Case not otherwise provided for this Rule			
68	Where an application			
	under sections 22(3)			
	and 16(1) is resisted,			
	the dispute shall be			
	treated as a suit and			
	fees shall be charged			
	accordingly; the fee			
	which has been paid			
	on an application in			
	the plaint			

		2021/22 rates		(D) 11	Th. #12 2	
S/No.	Suit	Total Fees Payable	Minimum	AmountPayableon Plaint	Minimum	
			SSP		SSP	USD
69	On appeal to the court of Appeal, the same fee as for an appeal in a suit provided that the fee payable on appeal shall not be less than the fee specified under the appropriate heading in Rule 67					

70	JATION For every valuation of	5% of the	100	
70	immovable carried	valuation with		
	out by an authorized	a minimum of		
	public servant	SSP 100 and a		
	public Ser vanie	maximum of		
		SSP 300		
71	For every valuation of	1/4% of the	1/4%	
-	movable carried out	valuation		
	by an authorized	ľ		1
	public servant			
72	In suits before the	SSP 30	100	
	courts when an			
	application for			
	adjournment is made			
	by a party, and the			
	court finds that the			
	adjournment hasbeen			
	necessitated by the			
	default of such party			
` _	ROCEEDINGS UNDER	THE LABOUR ACT, 202	5%	
73	On application to the	5% of the value	3 70	
	court for payment of	of		
	compensation paid	compensation		
	into court under	to be paid by		
	section 13(1)	the Employer	5%	
74	On payment of	SSP 20 payable	3%	
	compensation to the	by		
	court under section	compensation		
	13(8)	to the court		
		and		
		not deducted		

S/No.	Suit	2021/22 rates Total Fees Payable	Minimum	AmountPayableon Plaint	Minimum	
		1 dyddio	SSP		SSP	USD
		from the compensatio				
(O) UPON	APPLICATION				50	
75	On application and for review of any periodic payment before an Appellate	SSP 10			50	
76	Upon an appeal under section 23 before any Appellate Court	SSP 10			50	
77	Upon payment to any County Judge of any sum under section 33(2)	SSP 20 payable by the persons making the payment and not deductible from the sum due under section 33(1)			5%	

(R) PROPOSED LAND REGISTRATION FEES

S/No	Descriptions	Old Fees Calculations	New Fees Calculations	2021/2022 Fees	
1.1	Registration of New Land Lease, by class				
	Registration of 1 st Class	17 SSP	100 SSP	250 SSP	
	Registration Fee	5 SSP	50 SSP	150 SSP	
	Administrative Fee	10 SSP	30 SSP	70 SSP	

	Premium Fee	2 SSP	18 SSP	280 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
1.2	Registration of 2 nd Class	15 SSP	75 SSP	200 SSP	
	Registration Fee	2 SSP	40SSP	100 SSP	
	Administrative Fee	10 SSP	20 SSP	70 SSP	
	Premium Fee	2 SSP	13 SSP	28 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
1.3	Registration of 3 rd Class	13 SSP	50 SSP	150 SSP	

S/No	Descriptions	Old Fees Calculations	New Fees Calculations	2021/2022 Fees	
	Registration Fee	2 SSP	30 SSP	75 SSP	
	Administrative Fee	10 SSP	10 SSP	50 SSP	
	Premium Fee	1 SSP	8 SSP	23 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
1.4	Registration of Industrial & Agricultural Investment Lands "According to the same fee payable on Classes"	500 SSP	3000 SSP		
	Registration Fee		300 SSP	2000 SSP	
	Administrative Fee		100 SSP	750 SSP	
	Premium Fee		98 SSP	248 SSP	
	Stamp Duty Fee		2 SSP	2 SSP	

-	(S) Registration of			
.5	Shops "According			
	to the same fee			
	payable on Classes			
	$(1^{st}, 2^{nd}, \text{ and } 3^{rd})$			
	Registration fees"			
	Registration res			
	Registration of Shop 1st	1 st , 2 nd , 3 rd .	300 SSP	
	Class	2 ,2 ,=	ann gan	
	Registration Fee		200 SSP	
	Administrative Fee		70 SSP	
	Premium Fee		28 SSP	
	Stamp Duty Fee		2 SSP	
			aga CCD	
1.6	Registration of		250 SSP	}
	Shops 2 nd Class		150 CCD	
	Registration Fee		150 SSP 70 SSP	
	Administrative Fee		28 SSP	
	Premium Fee			
	Stamp Duty Fee		2 SSP	
1.7	Registration of		200 SSP	
	Shops 3rd(T)Class		100 SSP	
	Registration Fee		70 SSP	
	Administrative Fee			
	Premium Fee		28 SSP	
	Stamp Duty Fee	- A CCTP	2 SSP	
1.8	Registration of Local	50 SSP	300 SSP	
	Farms	30 SSP	200 SSP	
	Registration Fee	10 SSP	75 SSP	
	Administrative Fee	8 SSP	23 SSP	
	Premium Fee	2 SSP	2 SSP	
	Stamp Duty Fee	2 001		
2.0	(U) Search Certificate	30 SSP	100 SSP	

for Confirmation				
& Exchange		40 CCD	70 SSP	
Certificate Fee	01 SSP	18 SSP		
Administrative Fee	03 SSP	10 SSP	28 SSP	

S/N	Descriptions	Old Fees Calculations	New Fees Calculations	2021/2022 Fees	
•	Stamp Duty Fee	01 SSP	02 SSP	2 SSP	
2.2	Search Certificate for Sale andMortgage	7 SSP	50 SSP		
	Certificate Fee	3 SSP	30 SSP	200 SSP	
	Administrative Fee	3 SSP	18 SSP	98 SSP	
		1 SSP	2 SSP	2 SSP	
	Stamp Duty Fee Change of	% Value	% of Value	% of Value	
3.0	Ownership/Assignme	70 Value	2.5%	2.5%	
3.1	Day one above	2.5%	2.5%	2.5%	
	(Constant Value)	2.5 %	2.5%	2.5%	
	Assignment Fee	10 SSP	10 SSP	10 SSP	
	Administrative Fee	5 SSP	8 SSP	8 SSP	
	Registration Fee	1 SSP	2 SSP	2 SSP	
	Stamp Duty Fee	% Value	% Value	% Value	
4.0	Mortgage Charges		½ % of Value	0.5 % of Value	
4.1	Registration of Mortgage	1%	½ % of Value	0.5 % of Value	
	Mortgage Fee	1%	10 SSP	10 SSP	
	Administrative Fee	10 SP	8 SSP	8 SSP	
	Registration Fee	5 SSP	2 SSP	2 SSP	
	Stamp Duty Fee	1 SSP		0.5 % of Value	
4.2	Transfer of Mortgage	1%	½ % of Value		
	Transfer Fee	1%	1/2 %	0.5 %	
	Administrative Fee	10 SSP	10 SSP	10 SSP	
	Registration Fee	5 SSP	8 SSP	8 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	

4.3	Abolition of Mortgage	1% Value	½ % Value	0.5 % Value	
7.0	Abolition Fee	1%	1/2 %	0.5 %	
	Administrative Fee	10 SSP	10 SSP	10 SSP	
	Registration Fee	5 SSP	8 SSP	8 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
4.4	Discharge of Mortgage	1% value	½ % Value	0.5 % Value	
7.7	Discharge Fee	1%	1/2 %	0.5 %	
	Administrative Fee	10 SSP	10 SSP	10 SSP	
	Registration Fee	5 SSP	8 SSP	8 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
5.0	Attachment/Caveat	14 SSP	20 SSP	50 SSP	
5.0	Attachment/Caveat Fee	3 SSP	8 SSP	28 SSP	
	Administrative Fee	10 SSP	10 SSP	20 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
6.0	Affidavit/Correction of Name/Area of Plot/Registration of Estate	14 SSP	20 SSP	50 SSP	
	Alteration Fee	3 SSP	8 SSP	28 SSP	
	Administrative Fee	10 SSP	10 SSP	20 SSP	

S/N	Descriptions	Old Fees	New Fees	2021/2022	
0		Calculations	Calculations	Fees	
•	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
7.0	Registration of Gift	19 SSP	1% Value	1% Value	
7.0	Gift Fee	3 SSP	1%	1%	
	Administrative Fee	10 SSP	10 SSP	10 SSP	
	Registration Fee	5 SSP	8 SSP	8 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
8.0	Sub-Division of Land Fee	1% Value	½ % Value	0.5 % Value	
0.0	Assessment Fee	1%	½ % Value	0.5 % Value	
	Administrative Fee	10 SSP	10 SSP	10 SSP	
	Registration Fee	5 SSP	8 SSP	8 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	

9.0	Land Valuation	% Value	% Value	% Value	
9.1	Valuation for Court Case	1/4 %	1/8% Value	0.125% Value	
	Assessment Fee	1/4%	1/8% Value	0.125% Value	
	Administrative Fee	10 SSP	18 SSP	18 SSP	
	Stamp duty Fee	1 SSP	2 SSP	2 SSP	
9.2	Valuation of Building on thePlot	1/4%	1/8% value	0.125% Value	
	Building Value Fee	1/4%	1/8%	0.125 %	
	Administrative Fee	10 SSP	18 SSP	18 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
10.0	Exchange of Plots	5% Value		1% Value	
10.0	Exchange Value Fee	5%		1%	
	Administrative Fee	10 SSP		10 SSP	
	Registration Fee	5 SSP		8 SSP	
	Stamp Duty Fee	SSP		SSP	
11.0	Form 3A Fee	4 SSP	10 SSP	100 SSP	
11.0	Petition Fee	1 SSP	3 SSP	70 SSP	
	Administrative Fee	2 SSP	5 SSP	28 SSP	
	Stamp Duty	1 SSP	2 SSP	2 SSP	
12.0	(V) Storage and stares buildings	1001			
12.1	Opening of storage and Staresbuilding records	25 SSP	50 SSP	300 SSP	
	Opening Fee	14 SSP	30 SSP	200 SSP	
	Administrative Fee	10 SSP	18 SSP	98 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.0	(W) Other charges				
13.1	An appeal against the decision of the Registrar of lands	25 SSP	30 SSP	150 SSP	
	Appeal Fee	14 SSP	18 SSP	100 SSP	
	Administrative Fee	10 SSP	10 SSP	48 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
_	An appeal against the	50 SSP	50 SSP	200 SSP	
13.2	decision of Chief Registrar General of Lands	00 001			

Appeal Fee	30 SSP	30 SSP	150 SSP	

S/N	Descriptions	Old Fees	New Fees	2021/2022	
0		Calculations	Calculation	Fees	
			S		
	Administrative Fee	19 SSP	18 SSP	48 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.3	Appeal against Plot Valuation	25 SSP	30 SSP	150 SSP	
	Appeal Fee	14 SSP	18 SSP	100 SSP	
	Administrative Fee	10 SSP	10 SSP	48 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.4	Confirmation of CompanyFile	50 SSP	50 SSP	200 SSP	
	Confirmation Fee	30 SSP	30 SSP	150 SSP	
	Administrative Fee	19 SSP	18 SSP	48 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.5	Confirmation of Signature of Delegated Person by Company	5 SSSP	50 SSP	200 SSP	
	Confirmation Fee	1 SSP	30 SSP	150 SSP	
	Administrative Fee	3 SSP	18 SSP	48 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.6	Resembling of Delegated Person Signature	5 SSP	50 SSP	200 SSP	
	Resembling Fee	1 SSP	30 SSP	150 SSP	
	Administrative Fee	3 SSP	18 SSP	48 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.7	Change of Register by CourtOrder "1st Class"	2.5%	50 SSP	175 SSP	
	Change Fee	2.5%	30 SSP	100 SSP	
	Administrative Fee	10 SSP	10 SSP	45 SSP	
	Registration Fee	5 SSP	8 SSP	28 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.8	Changes of Register by	2.5%	40 SSP	150 SSP	

	CourtOrder "2nd Class"				
	Change Fee	2.5%	20 SSP	75 SSP	
	Administrative Fee	10 SSP	10 SSP	45 SSP	
	Registration Fee	5 SSP	8 SSP	28 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.9	Changes of Register by CourtOrder "3rd Class"	2.5%	30 SSP	125 SSP	
	Change Fee	2.5%	10 SSP	50 SSP	
	Administrative Fee	10 SSP	10 SSP	50 SSP	
	Registration Fee	5 SSP	8 SSP	23 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
	Strong - Try				

(X) ATTESTATION FEES

S/N o.	Descriptions	Other Government Institutions	Fees (SSP)	CurrentFees for JOSS(SSP)	Fess (SSP)
	Stamps of Certificate				
1	Marriage Certificate	MOFA	30	-	100
2	Divorce Certificate	MOFA	40	•	100
3	Authentication of Church/Mosques Deceased or Heirs Certificate	30		50	
	(Y) Declarations				
1	Agreements	MOF&P	-	150	300
2	Changes of Names	-	-	30	100
3	Procurement	MOF&P	-	30	100
4	Gift of Any kind	-	-	100	300
5	Declaration on Oaths	-	-	30	50
6	Custody Certificate	-	-	30	50

Schedule 29: Ministry of Lands, Housing and Urban Development Charges Structure for Core Services of SSDLR (Once payment) Period for providing Technology Services is 5 years

S/N	Description of Land Parcel			

		Share of Technology Services provider 80%	Share of the Governm ent 20%	Total collection 100%		
1	Industrial, Commercial, Hotel, Warehouse, Business, Government land on investment, Religious Organizations and Institutions on Investment, Special Sized Residential Plots	\$ 3.5 per square meter	\$ 0.88 per square meter	\$ 4.38 per squaremeter		
2	Worship places, Protection of Civilian Sites	Free	Free	free		
3	Non-Commercial Standard Residential Plot (first & secondclass)	\$ 0.35 per squaremeter	\$ 0.09 per square meter	\$ 0.44 per squaremeter		
4	Third Class Residential Plot	\$ 0.24 per square meter	\$ 0.06 per square meter	\$ 0.3 per square meter		
5	Airport reserved land	\$ 16,000	\$4,000	\$20,000 per airport land		
6	Diplomatic Missions, NGOs, World bank	\$ 3.5 per square meter	\$ 0.88 per square meter	\$ 4.38 per square meter		
7	Local and National NGOs	\$2.4 per square meter	\$ 0.6 per square meter	\$ 3 per square meter		
8	Government Land allocated to UN Agencies	\$ 3.5 per square meter	\$ 0.88 per square meter	\$ 4.38 per square meter		
9	Roads reserve	free	free	free		
10	Public open Spaces	free	free	free		
11	Transportation hubs	\$ 3.5 per	\$ 0.88 per	\$ 4.38 per		

		square meter	square meter	square meter		
12	Public Educational Institutions	Free	Free	Free		
13	Public Health Facilities	Free	Free	Free		
14	Public Play Grounds	Free	Free	Free		
15	Parking Lots	\$ 3.5 per square meter	\$ 0.88 per square meter	\$ 4.38 per square meter		
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S/N	Description of Service forcharge					

		Share of Technology Services provider	Share of the Governm ent	Total collection 100%		
1	Change of land ownership resulting from parcel's sell (excluding Government land)	Correspond ing charge in table 1 apply	10% of sale agreemen t			
2	Change of land ownership resulting from disposal/sell of Government land	Correspond ing charge in table 1 apply	30% of the sell			
3	Change of land use purpose	Correspondi ng charge in table 1 apply	Correspo nding charge in table 1	Corresponding charge in table 1		
4	Subdividing of land parcel	Correspond ing charge in table 1 apply	Correspo nding charge in table 1	Corresponding charge in table 1		
5	Merging of land parcel	Correspondi	Correspo	Corresponding charge in table		

		ng charge in table 1 apply	nding charge in table 1	1			
	Construction and other Technical Services Charges Structure						
S/N	Services Rendered	Validity	Fee /Charge SSP	Remarks			
I	Directorate of Housing:						
I-1	Building Permit	One year	1,200 per M2	Rate is for build area			
I-2	Approval of designs, Bills of Quantities, cost estimates & other project documents		1,200 per M2	Rate is for square meter of build area			
I-3	Development of design, bills of quantities, cost estimates and other tender documents		2.5 % cost	of	total	Percentage of the total estimated cost	
I-4	Supervision of construction works		4.0%	Percentage of the total estimated cost			
I-5	Valuation of buildings and physicalassets		1%	Percentage of approved valuation			
I-6	Approval for modification andextension of government buildings		3%	Percentage modification extension	of	cost	ofand
I-7	Supervision of maintenance and rehabilitation of		2.5%	Percentage of the total estimated cost			

I-8	government buildings, houses and offices Registration companies international)	of(both	constr uction national &	One year	5,000 USD for Internatio nal & 100,000 SSP for National	Registration is mandatory for companies doing business with government or involved in projects that the government is the
II	Directorate of Projects					beneficiary
II-1	Administration of Bidding process and evaluation of proposals and quotations		0.25%	Percentage of the lowest evaluated		
II-2	Evaluation of contractual claims		5%	Percentage of approved evaluated claim		
II-3	Selecting and approving of applicable Contract Form for construction		30,000 SSP			
Ш	Directorate of Survey and Mapping					
III- 1	Registration of Survey and Mapping companies	One year	\$5,000 Inter.	&		

	operating in the Republic of South Sudan		SSP600,0 00			
	G F F		National			
	Survey Equipment		4000			
2	Registration Level machine	One year	\$200 Inter. SSP30,0 00 National	&		
3	Registration Total Station	One year	\$5,000 Inter. SSP150,0 00 National	&		
111- 4	Registration of Global Navigation Satellite System (GNSS) devices	One year	\$2,000 Inter. SSP300,0 00 National	&		
	Mapping Equipment:					
III- 5	Registration of Drone	One year	\$1,000 Inter. SSP150,0 00 National	&		
111- 6	Approval for flying drone	Week	\$100 I nter. SSP15,0 00 National	&		
III- 7	Registration of Aerial PhotographyPlane	One year	\$1,500 Inter. SSP225,0 00 National	&		
III-	Approval of Aerial	Week	\$500			

8	Photography		Inter. & SSP7 5,000 National						
IV	Directorate of Lands		Ivadollal						
IV-	Valuation of government		SSP						
1	land		150,000						
IV-	Valuation of other Land		SSP2,000						
2			per						
			square						
***	D 41 417 1 5		meter						_
IV- 3	Residential Lands Tax								
	1. First class		SSP						
			10,000						
	2. Second class		SSP 6000						
	3. Third class		SSP 3000						
IV- 4	Investment Land Tax		SSP						
4			30						
			0per						
			square						
V	Directorate of Sanitation		meter				-		_
V-1			CCD 0.5			_	 -		
V-1	Disposal of Liquid waste		SSP 0.5						
			per a						
			liter of						
V-2	Collection of Solid Waste		waste SSP	Per	ton	of			_
V-Z	Conection of Sond waste		55,000	waste	ton	01			
V-3	Disposal of Solid Waste:		33,000	waste					
-	Less than 5 ton truck		SSP 3000	-			1		\neg
	5- 10 ton truck		SSP 5000						
	More than 10 ton		SSP 7000				Ť .		\neg
V-4	Registration of Liquid	One year	SSP						
	waste trucks		60,000						

V-5	Registration of Solid waste trucks	One year	SSP SSP 60,000 SSP		
VI	Directorate of Research and Development				
VI-	Conducting soil test		\$ 1,200		
VI- 2	Approval of Soil test carried out by athird party		\$ 3,000		
VI-	Approval of construction materials		\$ 2000		
VI- 4	Standardization of building materials		\$ 1,500		

Schedule 30:

South Sudan Road Authority for the Use of Right of Way of TrunkRoads

S/ N	Services Rendered	Validity	Fee /Charge SSP	Remarks
1.	Right of way (RoW) to lay cables for fibre optic internet companies	One year	120 USD	Per km of road
2.	Road tolls			

Assent of the President of the Republic of South Sudan

In accordance with the provision of Article 85 (1) of the Transitional Constitution of the Republic of South Sudan, 2011, (as amended) I, Salva Kiir Mayardit, President of the Republic of South Sudan hereby Assent to the Financial Act, 2021/2022 and sign

it into law.		
Signed in Juba this	day of the month of	in the year2022

Salva Kiir Mayardit President

Republic of South SudanRSS - Juba.

Assent of the President of the Republic of South Sudan

In accordance with the provision of Article 85 (1) of the Transitional Constitution of the Republic of South Sudan, 2011, (as amended) I, Salva Kiir Mayardit, President of the Republic of South Sudan hereby Assent to the Financial Act, 2021/2022 and sign it into

in the year いて day of the month of 2 Signed in Juba this 2022.

A H

Salva Kiir Mayardit

President

Republic of South Sudan

RSS - Juba.