



REPUBLIC OF SOUTH SUDAN
National Revenue Authority
Commissioner General

Circular No.: RSS/NRA/J/002/CG/GEN/VOL.I/96

Issue Date: 15th July 2022

Subject: OPERATIONALIZATION OF THE FINANCIAL ACT 2021/2022

This circular is issued under authority given to the National Revenue Authority by section 6(2)(b) of the National Revenue Authority which empowers NRA to administer the laws specified in Schedule I of the National Revenue Authority Act, 2016. It seeks to operationalize the Financial Act 2021/2022 which was signed into law and became effective on 9th June 2022. Instructions given in this Circular shall become effective on 18th July 2022.

1) PURPOSE OF THIS CIRCULAR

The National Revenue Authority is responsible for administering and enforcing, *inter alia*, Financial Acts. For the fiscal year 2021/2022 applicable taxes, fees and other levies due to the National Government are specified in the Financial Act, 2021/2022 which became effective on the date of its signature by the President of the Republic on 9th June 2022.

The coming into force of Financial Act 2021/2022 on 9th June 2022 automatically repealed and replaced taxes, Customs duties, fees and other levies due to the National Government that had been imposed under the previous Financial Act, which in this case is the Financial Act, 2019/2020.

This Circular serves as formal communication to the **Commissioner for Domestic Tax Revenue, Commissioner for Customs Revenue and their respective staff** that the Financial Act 2021/2022 is now in force. Consequently, they are hereby directed that **with effect from 18th July 2022, taxes, fees and other levies of the National Government throughout the Republic shall be as stipulated in the Financial Act 2021/2022** until such time that the Act is repealed and replaced by another law.



Key changes introduced by the Financial Act 2021/2022 that should strictly be adhere to from 18th July 2022 are highlighted hereunder.

2) BUSINESS PROFIT TAX (BPT)

- a) All businesses liable for BPT shall be subjected to a flat BPT tax rate of 30% regardless of the size or type of the business.
- b) BPT advance on non-food imports has been increased to 5% (from 4% as was the case previously)

3) PERSONAL INCOME TAX (PIT) ON WAGES AND ON ENTERPRENEURIAL ACTIVITIES

The applicable rates for PIT shall be as follows:

S/N	TAXABLE INCOME IN SSP		APPLICABLE TAX RATE
	From	To	
1	-	2,000	0%
2	2,001	5,000	5%
3	5,001	10,000	10%
4	10,001	15,000	15%
5	15,001	-	20%

- a) *Take note that for PIT on entrepreneurial activities, taxable income is arrived at after standard allowable expenses of 20% of turnover as well as such expenses as town rate, ground rate etc.*
- b) *Furthermore, take note that once the taxable income has been determined to fall under a particular income bracket, then the whole of the taxable income is subjected to the tax rate applicable to that particular bracket. For example, where taxable income is SSP 6,000, the 10% tax rate should be applied to the whole amount of SSP 6,000 not only to the amount that is in excess of SSP 5,000*

4) TECHNICAL/CONSULTANCY FEES OR REMUNERATION FOR PART-TIME WORK

The applicable tax rate has been increased to 20% (from 15% as was the case previously)

5) PENSION INCOME

The applicable tax rate has been reduced to 10% (from 15% as was the case previously)

6) EXCISE TAX

- a) For telecommunication services, the applicable tax rate has been increased to 20% (from 15% as was the case previously).
- b) For insurance services the applicable tax rate has been increased to 10% (from 7% as was the case previously).

7) CUSTOMS VALUATION

The exchange rate for conversion of merchandise values from USD to SSP has been increase to SSP 90 per USD 1 (from SSP 45 per USD 1 as was the case previously).

8) CUSTOMS DUTIES

Specific changes that have been enacted regarding Customs duties are presented below:

Chapter	Tariff Description	Tariff heading	New Rate	Old Rate
20	Preparations of vegetables, fruit, nuts or other parts of plants	20.08	10%	5%
23	Residues and waste from the food industries; prepared animal fodder Preparation of the kind used in animal feeding	23.09	0%	20%
27	Mineral fuels, mineral oils, and products of their distillation; bituminous substances; mineral waxes	27.10	10%	20%
29	Organic chemicals	29.36	0%	20%
		29.37	0%	20%
		29.41	0%	20%
30	Pharmaceutical products	30.01 - 30.06	0%	5%
31	Fertilizers	31.01 - 31.05	10%	5%
39	Plastics and articles thereof in primary form	39.01 - 39.08	0%	10%

9) GRSS INSTITUTIONS FEES AND CHARGES

Chapter 10 to 34 under Part 3 of the Financial Act 2021/2022 lays down specific fees and charges under GRSS institutions for which the authorized collection agency is the National Revenue Authority. The specified fees and charges are in relation to the following:

- i) Certification of investments - Schedule 3 (**Ministry of Investments**);
- ii) Water resources and irrigation - Schedule 4 (**Ministry of Water Resources and Irrigation**);

- iii) Management of livestock and fisheries - Schedule 5 (**Ministry of Livestock and Fisheries**);
- iv) Measurement and standardization - Schedule 6 (**South Sudan National Bureau of Standards**);
- v) Petroleum - Schedule 7 (**Ministry of Petroleum**);
- vi) Companies operating in the extraction sector - Schedule 8 (**Ministry of Mining**);
- vii) Information, broadcasting and print media - Schedule 9 (**SSBC**);
- viii) Trade licensing, certification and import of goods - Schedule 10 (**Ministry of Trade and Industries**);
- ix) Provision of water - Schedule 11 (**South Sudan urban Water Corporation**);
- x) Communications - Schedule 12 (**National Communication Authority**);
- xi) Media services - Schedule 13 (**Media Authority**);
- xii) Provision of electricity - Schedule 14 (**South Sudan Electricity Authority**);
- xiii) Provision of general education - Schedule 15 (**Ministry of General Education and Instruction**);
- xiv) Provision of higher education - Schedule 16 (**Ministry of Higher Education, Science and Technology**);
- xv) Control of imports of food and drugs - Schedule 17 (**Drug and Food Control Authority**);
- xvi) Medical Commission examination and certification - Schedule 18 (**Ministry of Health**);
- xvii) Civil aviation - Schedule 19 (**South Sudan Civil Aviation Authority**);
- xviii) Transport - Schedule 20 (**Ministry of Transport**);
- xix) Environment and forestry - Schedule 21 (**Ministry of Environment and Forestry**);
- xx) Tourism and wildlife conservation - Schedule 22 (**Ministry of Wildlife Conservation and Tourism**);
- xxi) Foreign Affairs services - Schedule 23 (**Ministry of Foreign Affairs**);
- xxii) Work permits - Schedule 24 (**Ministry of Labor**);
- xxiii) Registration and licensing of NGOs and faith-based groups - Schedule 25 (**Ministry of Justice, Relief and Rehabilitation Commission & Directorate of Religious Affairs**);
- xxiv) Security - Schedule 26A (**Traffic Police**);
- xxv) Civil Registry, Passports and Immigration - Schedule 26B (**DCNPI**);
- xxvi) Company registration - Schedule 27 (**Ministry of Justice**);
- xxvii) Judiciary Services - Schedule 28 (**Judiciary of South Sudan**);
- xxviii) Use of lands - Schedule 29 (**Ministry of Lands, Housing and Urban Development**);
- xxix) Use of highways - Schedule 30 (**South Sudan Roads Authority**);

By this Circular, the Commissioner for Domestic Tax Revenue is directed to ensure that NRA staff are posted to each of the above specified GRSS institutions for the purpose of taking over collection responsibilities as stipulated under the Financial Act 2021/2022.

10) OBLIGATION OF NRA OFFICERS AND STAFF

The Commissioner for Customs Revenue and the Commissioner for Domestic Tax Revenue are hereby directed to take all necessary measures to ensure taxes, fees and other levies due to the National Government are imposed in strict observance of the Financial Act 2021/2022 until advised otherwise in writing by the undersigned.

Issued under my hand and the Seal of the National Revenue Authority in Juba, on this 15th Day of the month of July in the Year 2022.



Patrick Kennedy Mugoya
Dr. Patrick Kennedy Mugoya
Commissioner General,
National Revenue Authority

c. c. H. E. Prof. Dr. Gen. James Wani Igga
 Vice President and Chairperson of the Economic Cluster

Hon. Agak Achuil Lual
 Minister of Finance and Planning

Hon. Kuol Athian Mawien
 Minister of Trade and Industries and Chairperson of the Economic Cluster
 Sub-Committee

Hon. Dr. Michael Milli Hussein
 Chairperson of the NRA Board of Directors

Gen. Akol Koor Kuc
 Director General, ISB

Gen. Simon Yien Makuach
 Director General, GIB

Hon. Africano Mande Gedima
 Deputy Commissioner General, NRA

Dr. Daniel Kon Ater
Ag. Commissioner for Corporate Services, NRA

Mr. Dut Kuol De Dut
Ag. Commissioner for Internal Audit, NRA

Mrs. Joyce William Wani
Ag. Commissioner for Internal Affairs, NRA

Hon. John Justin Aguek Chol
Head of Legal Administration, NRA

Mr. Garang Malek (**Urgently reconfigured system to reflect the changes**)
Chief Executive Officer, Crawford Capital Limited