

# LAWS OF SOUTH SUDAN

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# LAWS OF SOUTH SUDAN

## FINANCIAL ACT, 2019/20 FY

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

### CHAPTER 1

#### PRELIMINARY PROVISIONS

##### 1. Title and Commencement

This Act may be cited as “**The Financial Act, 2019/20**” and shall come into effect upon its signature by the President.

##### 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 0- 1,000,000SSP per annum;

“**Medium business enterprise**” refers to a business /enterprise making a gross profit ranging from 1,000,001– 30,000,000 SSP per annum;

“**Large business enterprise**” refers to a business enterprise making a gross profit 30, 000,001 SSP per annum and above;

“**Agency**” means any Government entity responsible for the collection of revenues under this 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 South Sudan.

**PART 1**  
**INCOME TAX AND BUSINESS PROFIT TAX**  
**CHAPTER 2**  
**PERSONAL INCOME TAX**

**3. Definitions**

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 income earned 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

**4. Charge, rates, and Income bands or brackets for 2019/20 FY.**

- (1) Personal income tax is charged for the tax year 2019/20 on taxable income from wages and entrepreneurial activities after standard allowable expenses of twenty per cent (20%) and other expenses such as town rate, ground rate, etc. are deducted.
- (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) Taxable incomes SSP 2,000 per month and under are not subject to tax (zero per cent (0%).
  - (b) Taxable incomes ranging from 2,001–5,000 SSP per month are charged at the rate of five percent (5%).

- (c) Taxable incomes ranging from SSP5, 001–10,000 per month are charged at the rate of ten per cent (10%).
- (d) Taxable incomes ranging from SSP 10, 001- 15,000 are charged at the rate of fifteen per cent (15%).
- (e) Taxable incomes ranging from SSP 15,001 and above are charged at the rate of twenty per cent (20%).
- (f) Rental income or Investment Income is taxed at the rate of twenty per cent (20%) after deducting from gross rental income Standard allowance of twenty per cent (20%) and any other allowable expenses, such as local council, city rate levies, or interest expense on mortgage.

## **5. Deductions**

- (1) Deductions from gross income in the calculation or computation of taxable income are allowed for the 2019/20 FY.
- (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 –
  - (a) Employee pension contribution of up to eight per cent (8%) of gross wages to GRS approved funded pension scheme, shall be deducted from gross income.
- (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.

## **6. Exemptions**

- (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)*.
- (2) There shall be no any exemption from personal income tax other than those provided under tax treaty for persons from countries that have signed double taxation agreement with South Sudan.

## CHAPTER 3

### BUSINESS PROFIT TAX

#### 7. Definitions

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

**“Business organisation”** is defined per Section 64 of the *Taxation ACT 2009* (amended 2012) and means any organisation that is required to be registered pursuant to the provisions of the Taxation ACT 2009 except for an insurance company and individuals and organisations 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)in accordance with Taxation ACT2009 Section 92 (a) through (d)

#### 8. Charges, rates and income brackets for 2019/20 FY

- (1) Business profit tax is charged for 2019/20 FY on the taxable profit or net profit of any organisation that generates income for profit.
- (2) For that tax year the rates are per the Taxation ACT 2016. Specifically –
  - (a) Taxable profits of a small business enterprise are charged at the rate of ten per cent (10%);
  - (b) Taxable profits of a medium business enterprise are charged at the rate of twenty per cent (20%);
  - (c) Taxable profits of a large business enterprise are charged at the rate of twenty five per cent (25%).

## **9. Deductions**

- (1) Deductions from gross income in the calculation of taxable profit are allowed for 2019/20 FY.
- (2) For that tax year, allowable deductions remain unchanged from those of Section 70 to 81 of the *Taxation ACT 2009*.

## **10. Exemptions**

- (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 tax treaty on double taxation between South Sudan and other countries.

## **CHAPTER 4**

### **ADVANCE PAYMENT OF INCOME TAX ON IMPORTED GOODS**

All withholding charges and rates for Advanced Income Tax as stipulated in Schedule I of Financial Act 2018/19 are hereby repealed.

## **PART 2**

### **TAXES ON GOODS AND SERVICES**

## **CHAPTER 5**

### **SALES TAX ON PRODUCED GOODS**

#### **11. Charge, assessment value and rates for 2019/20 FY**

- (1) Sales tax on produced goods is charged for 2019/20 FY on producers of goods in the Republic of South Sudan.
- (2) For that year the value on which the tax is assessed is the greater of the manufacturer selling price inclusive of excise duties or fair market value.

- (3) For that year the rate charged ranges between 1% and 20% as per Taxation Act 2016.

## **CHAPTER 6**

### **SALES TAX ON HOTEL, RESTAURANT AND BAR SERVICE**

#### **12. Definitions**

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

**“Hotel Service”** means renting of rooms, houses, or lodges for a fee, including all services offered at the hotel, but not limited to business centre, massage shop, swimming pool, laundry, etc., whether paid by guest or visitor to the hotel.

#### **13. Charge, and rates for 2019/20FY**

- (1) Sales tax on hotel, restaurant and bar services is charged for 2019/20 FY.
- (2) For that year the value on which the tax is assessed is the greater of the amount paid for the services inclusive of excise duties, or fair market value.
- (3) For that year the rate charged is twenty per cent (20%) as per Taxation ACT 2016.

## **CHAPTER 7**

### **SALES TAX ON IMPORTED GOODS**

#### **14. Charges, assessment values and rates for 2019/20 FY**

- (1) Sales tax on imported goods is charged for 2019/20FY on all imports of goods into the Republic of South Sudan.
- (2) For that year the value on which the tax is assessed is the customs value, plus excise duty and customs duty.
- (3) For that year the rate is charged at twenty per cent (20%) as per Taxation ACT 2016.

15. **Exemptions**

- (1) Where provided by an Agreement with the Government of the Republic of South Sudan and United Nations, UN specialized agencies, diplomatic missions, or other international donors and their contractors that import goods, supply or purchase goods and services in South Sudan are exempted from 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.

**CHAPTER 8**

**EXCISE DUTIES**

16. **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: alcoholic beverages; 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 in Schedule 11 below).

17. **Charge, and assessment value rates for 2019/20 FY**

- (1) Excise duties are charged for 2019/20FY on person or persons engaged in the;
  - (a) The production of excisable goods in South Sudan;
  - (b) The importation of excisable goods in South Sudan;
  - (c) The provision of excisable services in South Sudan.

(2) The value, on which the tax is assessed, shall be the greater of the manufacturer selling price or fair market value of goods produced in South Sudan or, in case of imported goods the customs value or, in case of services the greater of the amount paid for the service or fair market value.

(3) The air transport services and charter services excise taxes shall be charged on every paying passenger boarding a flight or all cargo loaded on a flight to any destination within or outside South Sudan.

(4) For that year the rates are charged as set forth in Schedule 1 of this Act.

#### 18. **Exemptions**

(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 import goods, supply or purchase goods and services 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.

(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 no longer used or necessary for the diplomatic mission or donor-financed project, unless the ownership of goods is transferred to the Republic of South Sudan or another person exempted from excise tax under this section.

### **CHAPTER 9**

#### **CUSTOMS DUTIES& FEES**

#### 19. **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.



## 20. Charge, assessment values and rates for 2019/20 FY

- (1) Customs duties and fees are charged for the 2019/20FY.
- (2) The value, on which tax is assessed, is the customs value, or simply known by the acronym C.I.F.
- (3) For that tax year the rates and fees that shall apply are as set forth in Schedule 2 of this Act.
- (4) As set forth in Section 52 (2) of the *Customs Service ACT 2013*, the Council of Ministers may, from time to time, amend rates on the schedule of customs tariff book.
- (5) As set forth 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 in excess of 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.
- (6) As set forth in Section 53 (1) of the *Customs Service ACT 2013*, special duty rates shall apply to every goods the origin of which is a preferential area or bilateral trade agreement with any country or regional economic community (customs union) to which South Sudan is a member.
- (7) As set forth in Section 54 (1) of the *Customs Service ACT 2013*, the Commissioner may apply duty rate of 10% on the value on imported goods of a non-commercial nature accompanying passenger baggage if the value of such goods exceeds USD500.

## 21. Exemptions

As set forth in Chapter 6 of the *Customs Service ACT 2013*, the following are exempt from customs duties:

- (a) Passenger baggage;
- (b) Commercial samples and specimens;
- (c) Foodstuffs imported on vessels intended for consumption on the vessel outside of the customs borders;

- (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) Aircraft spare parts imported by any foreign airlines company for the purpose of maintenance of its aircraft being used on international flights;
- (f) Ground equipment imported by any civil aviation company for use at international airports in connection with international flights operated by such aviation company;
- (g) Goods consigned from a foreign country passing in transit through South Sudan to another foreign territory;
- (h) Articles brought from outside by any person residing in South Sudan for the purpose of personal use and convenience;
- (i) Gifts awarded from outside South Sudan to any winner in a field of arts, literature, science, sports, general service or others in recognition of his or her achievement;
- (j) Imported seeds for agricultural purposes upon a certificate issued by customs;
- (k) Any item that may be approved by the Government for exemption in accordance with any agreement to which the Republic of South Sudan is a member state.
- (l) Items imported for use in advertisement;
- (m) Items imported advertising models
  - (n) Re-imported goods provided that certain conditions as outlined in Section 56 of the *Customs Service ACT2013* are met;
  - (o) Goods exported for repair and then re-imported are liable for duty on the value of repairs;
  - (p) Vessels brought on to dry dock for the purposes of repairs or maintenance, other than vessels kept for permanent use in any port or in territorial waters of South Sudan.

## **PART 3**

### **GRSS INSTITUTION TAXES, FEES AND OTHER CHARGES**

#### **CHAPTER 10**

##### **FEES RELATING TO THE CONTROL OF IMPORTS OF FOOD AND DRUGS**

###### **22. Charges and fees for 2018/19 FY**

- (1) Fees relating to the control of imports of food and drugs are charged for 2019/20 FY.
- (2) For that tax year the fees that shall apply are set forth in Schedule 15 of this Act.
- (3) The authorised spending agency for control of food and drugs imports and collection of fees in respect schedule 24 (2) of this ACT is the Drug and Food Control Authority.

#### **CHAPTER 11**

##### **FEES RELATING TO THE REGISTRATION OF NON-GOVERNMENTAL ORGANISATIONS**

###### **23. Charges and fees for 2019/20 FY**

- (1) Fees relating to the registration of non-governmental organisations are charged for 2019/20 FY.
- (2) For that year the fees that shall apply are set forth in Schedule 23 of this Act,
- (3) The authorised spending agency for registration of non-governmental organisations and the collection of fees in 5 (2) is the Ministry of Justice, and for licensing is the Relief and Rehabilitation Commission (RRC).

## **CHAPTER 12**

### **FEES RELATING TO COMPANIES OPERATING IN THE EXTRACTION SECTOR**

#### **24. Charges and fees for 2019/20 FY**

- (1) Fees relating to the exploration licenses, registration and renewal of companies operating licences in the extraction sector are charged for 2019/20 FY.
- (2) For that year the fees that shall apply are set forth in Schedule 7 of this Act.
- (3) The authorised spending agency for collection of fees in 26 (2) and Schedule 7 of this ACT is the Ministry of Mining.

## **CHAPTER 13**

### **FEES RELATING TO SECURITY**

#### **25. Charges and fees for 2019/20 FY**

- (1) Fees relating to security are charged for 2019/20 FY.
- (2) For that tax year the fees that shall apply are set forth in Schedule 27 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in Schedule 27 (2) is the Ministry of Interior (Police).

## **CHAPTER 14**

### **FEES RELATING TO CIVIL REGISTRY, PASSPORTS AND IMMIGRATION CONTROL**

#### **26. Charges and fees for 2019/20 FY**

- (1) Fees relating to civil registry, passports, immigration control and traffic control are charged for 2019/20 FY.

- (2) For that tax year the fees that shall apply are set forth in Schedule 24 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of Schedule 28 (2) is the Ministry of Interior.

## **CHAPTER 15**

### **FEES RELATING TO COMPANY REGISTRATION**

#### **27. Charges and fees for 2019/20 FY**

- (1) Fees relating to administration and registration of company are charged for 2019/20 FY.
- (2) For that tax year the fees that shall apply are set forth in Schedule 26 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 29(2) is the Ministry of Justice.

## **CHAPTER 16**

### **FEES RELATING TO WORK PERMIT**

#### **28. Charges and fees for 2019/20 FY**

- (1) Fees relating to work permit for foreign workers, consultants and expatriate staff are charged for 2019/20 FY. The charges are unchanged from 2018/19 charges.
- (2) For that the fees that shall apply are set forth in Schedule 22 of this Act.
- (3) The authorised spending agency for collection of fees in 30 (2) is the Ministry of Labour, Public Service and Human Resource Development.

## **CHAPTER 17**

### **FEEs RELATING TO TRADE LICENSING, CERTIFICATION AND THE IMPORT OF GOODS**

#### **29. Charges and fees for 2019/20 FY**

- (1) Fees relating to trade licensing, certification and importation of goods are charged for 2019/20 FY.
- (2) For that year the fees that shall apply are set forth in Schedule 9 of this Act.
- (3) The authorised spending agency for collection of fees in 31 (2) is the Ministry of Trade, Industry and Investment.

#### **30. Penalties**

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

## **CHAPTER 18**

### **FEEs RELATING TO TOURSIM AND WILDLIFE CONSERVATION**

#### **31. Charges and fees for 2019/20 FY**

- (1) Fees relating to tourism and wildlife conservation are charged for 2019/20 FY.
- (2) For that year the fees that shall apply are set forth in Schedule 20 of this Act.
- (3) The authorised spending agencies for collection of fees in 33 (2) are the Ministry of Tourism and the Ministry of Wildlife Conservation.

## **CHAPTER 19**

### **FEEs RELATING TO TELECOMMUNICATIONS AND POSTAL SERVICES**

#### **32. Charges and fees for 2019/20 FY**

- (1) Fees relating to telecommunications and postal services are charged for 2019/20 FY.

- (2) For that year the fees that shall apply are set forth in Schedule 11 of this Act,
- (3) The authorised spending agency for collection of fees in 34 (2) is the Ministry of Information, Communication, Technology & Postal Services.

## **CHAPTER 20**

### **FEES RELATING TO CIVIL AVIATION**

#### **33. Charges and fees for 2019/20 FY**

- (1) Fees relating to civil aviation are charged for 2019/20 FY.
- (2) For that year the fees that shall apply are set forth in Schedule 17 of this Act.
- (3) The authorised spending agency for collection of fees in 35 (2) is the Civil Aviation Authority.

## **CHAPTER 21**

### **FEES RELATING TO FORESTRY PRODUCTION**

#### **34. Charges and fees for 2019/20 FY**

- (1) Fees related to forestry production are charged for 2019/20 FY.
- (2) For that year the fees that shall apply are set forth in Schedule 19 of this Act.
- (3) The authorised spending agency for collection of fees in 36 (2) is the Ministry of Environment & Forestry.

## **CHAPTER 22**

### **FEES RELATING TO MEDICAL COMMITTEE EXAMINATION AND CERTIFICATION**

#### **35. Charges and fees for 2019/20 FY**

- (1) Fees relating to medical committee examination and certification are charged for 2019/20 FY.

- (2) For that tax year the fees that shall apply are set forth in Schedule 16 of this Act,
- (3) The authorised spending agency for collection of fees in 37 (2) is the Ministry of Health.

## **CHAPTER 23**

### **FEES RELATING TO THE REGISTRATION OF FAITH BASED ORGANISATIONS**

#### **36. Charges and fees for 2019/20 FY**

- (1) Fees relating to the registration of faith based organisations are charged for 2019/20 FY.
- (2) For that year the fees that shall apply are set forth in Schedule 23 of this Act.
- (3) The authorised spending agency for collection of fees in 38 (2) Humanitarian Affairs in the Office of the President.

## **CHAPTER 24**

### **FEES RELATING TO INFORMATION, BROADCASTING AND PRINT MEDIA**

#### **37. Charges and fees for 2019/20 FY**

- (1) Fees relating to information, broadcasting and print media are charged for 2019/20 FY.
- (2) For that year the fees that shall apply are set forth in Schedule 12 of this Act.
- (3) The authorised spending agency for collection of fees in 39 (2) is the South Sudan Broadcasting Corporation.

## **CHAPTER 25**

### **FEES RELATING TO PROVISION OF ELECTRICITY**

#### **38. Charges and fees for 2019/20 FY**

- (1) Fees relating to the provision of electricity are charged for 2018/19 FY.



- (2) For that year the fees that shall apply are set forth in Schedule 13 of this Act.
- (3) The authorised spending agency for collection of fees in 40 (2) is the Electricity Authority

## **CHAPTER 26**

### **FEES RELATING TO THE PROVISION OF WATER**

#### **39. Charges and fees for 2019/20 FY**

- (1) Fees relating to the provision of water are charged for 2019/20 FY.
- (2) For that year the fees that shall apply are set forth in Schedule 10 of this Act.
- (3) The authorised spending agency for collection of fees in 41 (2) is the South Sudan Urban Water Corporation.

## **CHAPTER 27**

### **FEES RELATING TO THE PROVISION OF HIGHER EDUCATION AND GENERAL**

#### **EDUCATION AND INSTRUCTION**

#### **40. Charge and fees for 2019/20 FY**

- (1) Fees relating to the provision of General and Higher education are charged for 2019/20 FY. Unlike in 2018/19, fees for 2019/20 are disaggregated by certificate type, student identity and tertiary college category
- (2) For that year the fees that shall apply are set forth in Schedule 14 of Act.
- (3) The authorised spending agency for collection of fees is the Ministry of General Education and Instructions and Ministry of Higher Education and Science.

## **CHAPTER 28**

### **FEES RELATING TO THE CERTIFICATION OF INVESTMENTS**

#### **41. Charges and fees for 2019/20 FY**

- (1) Fees relating to the certification of investments are charged for 2019/20 FY.

- (2) For that year the fees that shall apply are set forth in Schedule 3 of this Act,
- (3) The authorised spending agency for collection of fees in 43 (2) is the South Sudan Investment Authority.

## **CHAPTER 29**

### **FEES RELATING TO THE PROVISION OF JUDICIARY SERVICES**

#### **42. Charges and fees for 2019/20 FY**

- (1) Fees relating to the provision of legal services are charged for FY 2019/20 and remained unchanged from Financial Act 2018/19 charges.
- (2) For that tax year the fees that shall apply are set forth in Schedule 26 of this Act,
- (3) The authorised spending agency for collection of fees in 44 (2) is the Judiciary of South Sudan.

## **CHAPTER 30**

### **FEES RELATING TO THE PROVISION OF MEASUREMENT AND STANDARDISATION SERVICES**

#### **43. Charges and fees for 2019/20 FY**

- (1) Fees relating to measurement and standardisation of services) are charged for 2019/20 FY.
- (2) For that tax year the fees that shall apply are set forth in Schedule 5 of this Act.
- (3) The authorised spending agency for collection of fees in respect of 45 (2) is the National Bureau of Standards.

## **CHAPTER 31**

### **FEES RELATING TO FOREIGN AFFAIRS SERVICES**

#### **44. Charges and fees for 2019/20 FY**

- (1) Fees relating to foreign affairs services are charged for 2019/20 FY.
- (2) For that tax year the fees that shall apply are set forth in Schedule 21 of this Act.
- (3) The authorised spending agency with regard for collection of fees in 47 (2) is the Ministry of Foreign Affairs and International Co-operation.

## SCHEDULES

### *Schedule 1: Personal Income Tax, Excise and Business profit tax*

<i>National Revenue Authority-Domestic Tax Division</i>			
<b>S/No.</b>	<b>Taxable Item</b>	<b>FY 2018/2019 Approved Rate</b>	<b>FY 2019/2020 Proposed Rate</b>
1	<b>Personal Income Tax</b>		
	a) From wages and entrepreneurial activities(Sole Proprietors):(PAYE)		
	Monthly income SSP 0-2,000	0%	0%
	Monthly income SSP 2001-5,000	10%	5%
	Monthly income SSP5,001–10,000	15%	10%
	Monthly income SSP10,001-15,000		15%
	Monthly income SSP 15,001 & above		20%
	b) Rent <ul style="list-style-type: none"> <li>• Commercial or Residential Premises Rental income (consider as investment income) less Standard allowance (20%), rates to local council, city council in respect of the premises, and mortgage interest incurred by individual during the period to obtain realizable value/tax base)</li> <li>• Rental Income Tax (Not consider as investment income but be consider as</li> </ul>	20%	20%
			15%

<b>National Revenue Authority-Domestic Tax Division</b>			
<b>S/No.</b>	<b>Taxable Item</b>	<b>FY 2018/2019 Approved Rate</b>	<b>FY 2019/2020 Proposed Rate</b>
	withholding tax)		
	c) Technical fees/Consultancy/Part-time duty	15%	15%
	d) Contracts for supply of goods and services	20%	15%
	e) PIT from individual (sole proprietors) will be based on net profit from various economic activities. SSP 0 - 2,000 SSP 2001 - 5,000 SSP 5,001-10,000 SSP10,001-15,000 SSP15,001 and over		0% 5% 10% 15% 20%
<b>2</b>	<b>Excise Tax on locally produced and imported goods</b>		
2009	Fruit juices	5%	5%
2201	Waters, including natural or artificial mineral waters	5%	5%
2202	Soft drinks and other flavored 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 flavored 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	Indentured ethyl alcohol of an alcoholic strength by volume of	100%	100%

<i>National Revenue Authority-Domestic Tax Division</i>			
<i>S/No.</i>	<i>Taxable Item</i>	<i>FY 2018/2019 Approved Rate</i>	<i>FY 2019/2020 Proposed Rate</i>
.30	80 percent volume or higher for beverage purposes		
2208	Indentured ethyl alcohol of an 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	100%	100%
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes	100%	100%
2403	Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences	100%	100%
2710.10 .10, 2710.00 .15, or 2710.00 .18	Gasoline, diesel fuel and other petroleum products	5%	5%
8702	Buses	10%	10%
8703	Motor cars principally designed for the transport of persons	20%	20%
8704	Motor vehicles for the transport of goods	10%	10%
8707	Bodies of cars	5%	5%
8711	Motorcycles	20%	20%
-	Excise Tax on Air	15%	15%

<b>National Revenue Authority-Domestic Tax Division</b>			
<b>S/No.</b>	<b>Taxable Item</b>	<b>FY 2018/2019 Approved Rate</b>	<b>FY 2019/2020 Proposed Rate</b>
	transportation services		
-	Excise tax on charter services	20%	20%
-	Excise tax on insurance companies	7%	10%
3	<b>Business Profit Tax (BPT)</b>		
Old rate	Business Profit Tax is proportional or flat rate tax imposed on net profit:	25%	
New Rates	• Trading Companies		28%
	• Manufacturing Companies		28%
	• Financial Institutions/Banks		20%
	• Construction Companies		25%
	• Hospitality/Hotels		25%
	• Mining Companies		15%
	• Petroleum Companies		30%
	• Telecommunication Companies		20%
4	<b>Sales tax</b>		
	a) On Hotels, restaurants and bar services, business enterprises and imported goods	18%	18%
New rate	b) Telecommunication service or call tax		18%

**Schedule 2: National Revenue Authority - Customs Division**

<b>Customs duties</b>			<b>2018/19 Current rate</b>	<b>2019/20 Proposed rate</b>
<b>Chapter</b>	<b>Description</b>	<b>Heading</b>		
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, Molluscs And Other Aquatic Invertebrates	03.01 – 03.08	5%	5%
04	Dairy Produce; Birds' Eggs; Natural Honey; Edible Products Of Animal Origin, Not Elsewhere Specified Or Included	04.01	5%	5%
		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 and Ornamental Foliage	06.01 – 06.04	5%	5%
07	Edible Vegetables And Certain Roots And Tubers	07.01 – 07.14	5%	5%
08	Edible Fruit And Nut; Peel Of Citrus Fruit Or Melons	08.01 – 08.14	5%	5%
09	Coffee, Tea, Mate And Spices	09.01 – 09.10	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 Vegetable Saps And Extracts	13.01 – 13.02	5%	5%

14	Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified Or Included	14.01 – 14.04	5%	5%
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 Or Of Crustaceans, Molluscs Or Other Aquatic Invertebrates	16.01 – 16.05	5%	5%
17	Sugar And Sugar Confectionery	17.01 – 17.03	5%	5%
		17.04	5%	10%
18	Cocoa And Cocoa Preparation	18.01 – 18.05	5%	5%
		18.06	5%	10%
19	Preparations Of Cereals, Flour, Starch Or Milk; Pastry cooks' Products	19.01 – 19.03	5%	5%
		19.04	5%	10%
		19.05	5%	5%
20	Preparations Of Vegetables, Fruit, Nuts Or 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 Fodder	23.01 – 23.08	20%	20%
	Preparation of the kind used in animal feeding	23.09	20%	0%
24	Tobacco And Manufactured Tobacco Substitutes	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	27.01 – 27.09	20%	20%



	Products Of Their Distillation; Bituminous Substances; Mineral Waxes	27.10	20%	10%
		27.11 – 27.16	20%	20%
28	Inorganic Chemicals; Organic Or Inorganic Compounds Of Precious Metals, Of Rare-Earth Metals, Of Radioactive Elements Or Of Isotopes	28.01 – 28.53	10%	10%
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 Colouring 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; Modified Starches; 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 Cinematographic Goods	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 in primary form	39.01 – 39.08	10%	0%
	Articles of plastics not in primary form	39.09 – 39.22	10%	10%
	Sacks and bags of polymers (plastics) [protection of environment]	39.23	10%	20%
	Other Articles of 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; Saddler And Harness; Travel Goods, Handbags And Similar Containers; Articles Of Animal Gut (Other Than Silk-	42.01 – 42.06	10%	10%
43	Furskins And Artificial Fur; Manufactures Thereof	43.01 – 43.04	10%	10%
44	Wood And Articles Of Wood; Wood Charcoal	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	Pulp Of Wood Or Of Other Fibrous Cellulosic Material; Recovered (Waste And Scrap) Paper Or Paperboard	47.01 – 47.07	10%	10%
48	Paper And Paperboard; Articles Of Paper Pulp, Of Paper Or Of Paperboard	48.01	5%	5%
		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 Floor Covering	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 Or Laminated 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; Parts Of 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 Of Down', Artificial Flowers; Articles Of Human Hair	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 Of Cultured Pearls, Precious Or Semi-Precious Stones, Precious Metals, Metals Clad With Precious Metal, And Articles Thereof; Imitation Jewellery	71.01 – 71.18	10%	10%
72	Iron And Steel in primary form (Raw)	72.01 – 72.05	10%	0%
	Semi-finished and finished article of Iron 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%
<b>Chapter 77 [RESERVED FOR POSSIBLE FUTURE USE IN HARMONIZED SYSTEM] (WCO)</b>				
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%
81	Other Base Metals; <i>Ceramic</i> ; Articles thereof	81.01 – 81.13	10%	10%
82	Tools, Implements, Cutlery, Spoons And Forks, Of Base Metal; Parts Thereof Or Base Metal	82.01 – 82.03	5%	5%
		82.04 – 82.15	10%	10%
83	Miscellaneous Articles Of Base Metal	83.01 – 83.11	10%	10%
84	Nuclear Reactors, Boilers, Machinery And Mechanical Appliances; Parts Thereof	84.01 – 84.31	10%	10%
		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	Nuclear Reactors, Boilers, Machinery And Mechanical Appliances; Parts Thereof	84.54 – 84.87	10%	10%
		84.54 – 84.87	10%	10%
		84.54 – 84.87	10%	10%
		84.54 – 84.87	10%	10%
		84.54 – 84.87	10%	10%
		84.54 – 84.87	10%	10%
85	Electrical Machinery And Equipment And Parts Thereof; Sound Recorders And Reproducers Television Image And Sound Recorders And Reproducers, And Parts And Accessories Of Such Articles	85.01 – 85.48	10%	10%
86	Railway Or Tramway Locomotives, Rolling-Stock And Parts Thereof; Railway Or Tramway Track Fixtures And Fittings And Parts Thereof; Mechanical (Including Electro-Mechanical) Traffic Signalling Equipment Of All Kinds	86.01 – 86.09	10%	10%
87	Vehicles Other Than Railway Or Tramway Rolling-Stock, And Parts And Accessories Thereof	87.01	5%	0%
		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 Parts Thereof	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, Checking, Precision, Medical Or Surgical Instruments And Apparatus; Parts And Accessories Thereof	90.01	10%	10%
		90.02 – 90.10	5%	5%
		90.11 – 90.28	10%	10%
		90.29 – 90.33	10%	10%
91	Clocks And Watches And Parts Thereof	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 dollar to SSP is 45 SSP per US\$*

**Schedule 3: Investment Authority**

<i>S/No</i>	<i>Charges/fees</i>	<i>FY 2018/19 Current Rate</i>		<i>FY 2019/20 Proposed Rate</i>	
		<i>SSP</i>	<i>USD</i>	<i>SSP</i>	<i>USD</i>
1	Application Form - Investment National Company	2,500		5,000	
2	Investment Certificate - National Company	15,000		30,000	
3	Application for Transfer - Investment - National Company	3,500		25,000	
4	Application for Amendment - Investment - National Co.	3,500		25,000	
5	Application Review of Decision - National Company	3,500		25,000	
6	Application Form - International Co.		50		100
7	Investment Certificate - International Company		1,000		2,000
8	Application for Transfer - Investment - International Co.		250		1,000
9	Application for Amendment - Investment - National Co.		250		1,000
10	Application for Review of Decision - International Co.		250		1,000
11	Renewal Investment Certificate - National Co.	5,000			30,000
13	Renewal Investment Certificate - International Co.		1,000		2,000
14	Application Form National Investment Companies operating in Petroleum Sector		50		100
15	Investment certificate for national investment company operating Petroleum Sector		1,000		2,000
16	Investment certificate International investment companies operating in Petroleum Sector		1,000		2,000

**Schedule 4: Water Resources & Irrigation**

S/N	Ground/Surface Water Use Permit Charges	FY 2018/19 Approved Rates	FY 2019/2020		
			SW	GW	USD
			SSP	SSP	
1	Urban Water for domestic Use (SSUWC)	20,000	60,000		
2	Urban Water for domestic Use (Private Companies)	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 Operators (Surface)		150,000		
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 (Sand and 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		
	<b>Data Issuance Fees</b>				
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		
<b>Maps Issuance Fees</b>					
24	A4	1,000	10,000		
25	A3	5,000	20,000		
26	A1	10,000	35,000		
27	A0	15,000	45,000		
28	<b>Clearance of Water, Sanitation and Hygiene (WASH) Professionals for work Permits</b>				
29	Specialists	10,000			300
30	Technicians	5,000			200

**Schedule 5: National Bureau of Standards (NBS)**

S/No	Inspection Service fees Items	FY2018 /2019Current Rate		FY 2019/2020 Proposed Rate		
		SSP	USD	QTY	SSP	USD
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	Ground nuts	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			per carton	10	
14	Incensesper carton			per carton	10	
15	Baby Toys per carton				10%	
16	Telecommunication Devices				25%	
17	Tamaki/Asphalt per barrel				50	
18	balm per carton				10	
19	Weaves, Human Hair				10%	
20	Cheese cream				10	
21	Beds Robs per bags/carton				10	
22	Dye per carton				10	
23	Material Clothing per roll				50	
24	Blanketper bale				100	
25	Smart Blanket per piece				30	
26	Razor Blade per carton				10	
27	Chewing medal per carton				10	
28	Button per carton				10	
29	Zip per carton				10	
30	Light bulbs per carton				10	
31	Leather belts per carton				10	
32	Robs (General) per carton				10	
33	Fishing net per piece				10	
34	Lights and touches				10%	
35	Tomato paste per carton	7			10	
36	Tuna (sardine) per carton	10			10	
37	Beef per carton	7			10	
38	Biscuit per carton	7			10	
39	Tania per carton	10			10	
40	Yogurts per carton	7			10	
41	Crystal sweet per carton	7			10	
42	Chewing gum per carton	7			10	
43	Tea leaf per carton	7			10	
44	Coffee per carton	7			10	
45	Ice cream per carton	7			10	
46	Nest coffee per carton	10			10	
47	Frozen meat per truck	1355			5000	
48	Frozen fish per truck	1500			5000	
49	Mushroom per carton	7			10	

50	Spaghetti per carton	7			10	
51	Sweets per carton	7			10	
52	Richo per carton	7			10	
53	Dates per carton	10			10	
54	Dates per carton or 50kg	20			20	
55	Dry Ginger per carton	-			10	
56	Air freshener per carton	-			10	
57	Frozen chicken per carton	-			20	
58	Dry fish per 50 kg	-			20	
59	Dry fish per carton	-			10	
60	Animals feeds per truck	1,500			5,000	
61	Chicks(one day old)	2			5	
62	Eggs per tray	2			10	
63	Frozen pork meat per carton	500			20	
64	A. Cattle per head	300			100	
	B. Goat /Sheep per head				50	
	C. Live chicken per pcs				10	
	D. Pig per head				50	
<b>BEVERAGES</b>						
1	Beer per crate/carton	5			20	
2	Sodas per tray/crate	5			10	
3	Bavaria per tray	5			10	
4	Red bull per tray	5			20	
5	Juice liquid per carton	5			10	
6	Juice powder per carton	5			10	
7	Bottle mineral water per carton	10			10	
8	Quencher / Juice per 50kg	10		per carton	10	
9	Malts per 50kg	7			10	
10	A. Raw materials per 50kg	50			10	
	B. Liquid chemical raw material				10	
	C. Powder chemical raw materials			per ton	500	
	Plastic raw materials			Per ton	500	
	A. Plastic crystal					
B. Plastic performs			per customs value	10%		

11	Yeast per carton	5		Per carton	20	
12	Whisky per carton	30			230	
13	Gins per carton	20			230	
14	Wine per carton	50			150	
15	Uganda Waraggi per carton	50			150	
<b>READY MADE CLOTHES</b>						
1	New cloths per dozen	54			50	
2	Used cloth per bale	500			1000	
3	Household per truck	1,200			2,000	
4	Glass /Aluminium per dozen	-			50	
5	plastics per dozen				10	
<b>FOOT WEAR :</b>						
1	Sandals per dozen	1000		Per dozen	50	
2	Slippers per dozen	1000		Per dozen	30	
3	Gum boot per dozen	1000		Per dozen	30	
4	Plastic shoes per dozen	1000		Per 50 pairs	100	
5	Leather Shoes per 100 pairs	10		Per 50 pairs	100	
6	Pampas/Infants needs per carton	1000		per carton	20	
7	Always per carton	-		per carton	20	
<b>Others</b>						
1	Strip Materials per roll e.g. rob per roll	500		Per roll	10	
2	Bar Soap per carton	5			10	
	Soap					
	• Liquid soap per 5 litres				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 customs value				10 %	
9	Empty jericane per 10 pcs				5	
10	Blanket per bale.				50	
11	Timbers per truckload a) Round log measured in cubic meters b) Square beam per Container c) Panel Timber per Container				300,000 5,000,000 3,000,000	
12	poly woods per truck	1000			2000	
13	Commercial label per carton				10	
14	Plastic packaging per roll				100	
15	Cartons packaging per dozen				10	
16	Bottle water caps per sack				10	
17	Aluminium foil per carton				20	
18	LPG gas per truck				4,000	
19	Pypraus 10 per dozen				10	
20	Mat per dozen				100	
21	Administrative Fee				5000	
<b>MEDCICAL EQUIPMENTS</b>						
1	Medicine per truck	652		Per customs value	3 %	
2	Medical equipment per truck	652		Per customs value	5 %	
3	All type of vegetables per truck	500			2000	
4	Laboratories equipment per truck	1000		Per customs value	5%	
5	Cosmetic and perfumes per customs value	10 %			10 %	
6	Furniture per customs value	10 %			10%	
7	Stationeries per truck	1000		Per truck/ per carton	2000/ 10	
<b>Fuel and Lubricants</b>						

1	Fuel per truck	3600			10000	
2	Engine oil per ton	500			600	
3	Grease per ton	400			600	
4	Brake fluid per ton	400			600	
5	Rubber solution per ton	400			600	
6	Patex per ton	400			600	
7	Super glue per ton	400			600	
8	Lubrication fluid per ton	400			600	
9	Gas cylinder per unit	10			100	
<b>VEHICLE, SMALL CARS AND MOTOR BIKE</b>						
1	Vehicle model (1995-1999)	Per unit 2000			5000	
	A. big truck				3000	
	B. medium truck				2000	
2	Vehicle model (2000-2018)				3000	
	A. big truck				2000	
	B. medium truck				1500	
	C. small car					
3	Motor cycle per unit	250			500	
4	Bicycle per unit	100			100	
6	Rickshaw per unit	500			1000	
7	Motor boats per unit	1000			1500	
8	Batteries per truck	2084		per/carton	3500/ 50	
9	Dry Cell Batteries per carton	2084		per carton	20	
10	Solar Battery			per custom value	5%	
<b>PLASTIC MATERIALS</b>						
1	Thick Polythene per roll	2000		per roll	200	
2	carpet per roll	1500		per roll	200	

3	suit case 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	
<b>Agriculture Materials</b>						
1	Agricultural Tractors per tractor	1000			2000	
2	Agriculture Tools per truck	100			1000	
3	Agricultural Crops Containers per ton (seed)	per unit 654		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 customs value	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) Per customs value				25%	
12	Solar system per customs value				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%	
	<b>ALL TYPE OF SPARE PARTS</b>				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 motor cycles per customs value	10 %			10 %	
8	Tires for bicycles per customs value	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 Motor cycle per customs value	10 %			10 %	
12	Inner tube for bicycles per custom 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%	
	<b>TOBACCO</b>					
1	Not process tobacco per truck	6502		Per customs value	20 %	
2	Cigarette or process tobacco per truck	6502		Per customs	20%	
3	Shisha and accessories Per customs value				20 %	
	<b>Export Goods Service Fees</b>					
1	Honey Bee per ton	501			1000	



2	Hides and Skins per dozen	2			50	
3	Gum Arabic per ton	1000			1000	
4	Charcoal per truck	1000			3000	
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	Sun flower				500	
16	Hibiscus (Kekedi)				500	
<b>Inspection fee for small and big Shops</b>						
1	Small shops	1000			1000	
2	Super markets	2000			2000	
3	Warehouses	2500			3000	
4	Wholesale	3000			3000	
<b>Dumping Fees</b>						
1	Dumping certificate for any expired food or organic material	25000			25000	
2	Dumping of expired chemicals per litre/carton	50,000			50,000	
3	Selling of Substandard goods	50,000			100,000	
4	<ul style="list-style-type: none"> <li>Rejected substandard goods from any point of entry</li> </ul>				30,000	
<b>Production sites</b>						
1	Inspection of Small factories every three months	3000			5000	
2	Inspection of Big Factories every three	5000			7000	

	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	
<b>Laboratory Test Service Fees</b>						
1	Total aflatoxin analysis per perimeter	8000				30
2	Microbiology analysis per perimeter	5000				25
3	Chemical & Physical analysis per perimeter	3000				10
4	Water analysis per perimeter	3000				10
5	Cosmetics analysis per perimeter	5000				25
6	GMO analysis per perimeter	5000				25
7	Fuel & fuel products per perimeter	15000				50
<b>Verification/calibration and Stamping Fees</b>						
1	Flow Meter	2000			4000	
2	Platform Machine(more than 1000 kg)	2000			3000	
3	Certificate, fuel disposer for department or factory	3000			20,000	
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 1000 kg				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	500			2000	

	than 50 kg					
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	Red brick 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 50 meters	200			500	
<b>Verification and stamp fee for vehicles carrying gravel and sand</b>						
28	One (1) to seven (7) tons	1000			3000	
29	Eight (8) to twenty (20) tons	2000			6000	
30	Twenty (21) ton to 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 repair of weighing and measuring instruments	-			100,000	
34	Administrative fee				5000	
35	Testing for fuel range				10000	

#### Schedule 6: Ministry of Petroleum

S/N	Charges/fees	FY 2018/19 Approved Rate		FY 2019/20 Proposed 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 7: Ministry of Mining**

S/No.	Taxable Item	FY 2018/19 Current Rate		FY 2019/20 Proposed Rate	
		SSP	USD	SSP	USD
1	Reconnaissance License Registration Fee (both Foreign and Local Co.)		500	79,285	500
2	Exploration License Application Processing Fees (Foreign Co.)		10,000		10,000
3	Small Scale License Application Processing Fees (Foreign Co.)				6,333
4	Dealers License Application Processing Fees (Foreign Co.)				5,000
5	Exploration License Registration Fees (Foreign Co.)		2,000		500
6	Small Scale License Application Registration Fees (Foreign Co.)				500
7	Dealers License Application Registration Fees (Foreign Co.)				500
8	Exploration License Registration Fees (Local Co.)	50,000		1,585,705	
9	Small Scale License Registration Fees (Local Co.)			1,004,227	
10	Dealers License Registration Fees (Local Co.)			792,853	
11	Annual Rent per CU (Foreign		1.4		15,750

	Co.)– Exploration				
12	Annual Rent per CU (Foreign Co.) – Small Scale				833
13	Annual Rent per CU (Foreign Co.) – Dealers				-
14	Annual Rent per CU (Local Co.)– Exploration	158		2,497,485	
15	Annual Rent per CU (Local Co.) – Small Scale			132,089	
16	Annual Rent per CU (Local Co.) – Dealers			-	

**Schedule 8:South Sudan Broadcasting Corporation (SSBC)**

S/No.	Charges/fees	2018/19FY Approved rate		2019/20 FY Proposed 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 9: Ministry of Trade

S/No.	Charges/fees	FY 2018/19 Current Rate		FY 2019/20 Proposed Rate	
		SSP	USD	SSP	USD
1	Trade Certificate	21,000		50,000	
2	Assorted food stuffs (per ton)	28		1,000	
3	Juice powder/soft drinks (per case)	98		120/60	
4	Assorted building materials (per ton)	56		1,000	
5	Cement (per ton)	56			
6	Frozen chicken, fish & beef (per ton)	134		3,000	
8	Fruit and vegetables (per ton)	70		300	
9	Diesel/Petrol/Jet A-1 (per litre)	3		3	
10	Tobacco & cigarettes (per ctn)	350		400	
11	Electronic and accessories (per ton)	140		300	
12	Telecom equipment v-sat / solar (per ton)	3,000		5,000	
13	Beers/alcoholic drinks (per crate)	350		400	
14	All new vehicles except V8 (per unit)	4,200		10,000	
15	Used vehicles (per unit)	4,000		20,000	
16	Construction & industrial machineries and equipment (per unit)	2,375		5,000	
17	Agricultural machines and equipment (per unit)	252		1,000	
18	Agricultural tools and seeds (per ton)	252		252	
19	House hold items and utensils (per ton)	252		500	
20	Furniture (per ton)	210		500	
21	Detergents, soaps and antiseptic liquid (per ton)	168		300	
22	Garments (per ton)	70		150	
23	Stationeries (per ton)	126		200	
24	Foot wear (per ton)	252		400	
25	Motorcycles (per unit)	2,800		3,500	
26	Bicycles (per unit)	252		300	
27	Industrial raw materials (per ton)	252		1,000	
28	Medicine & medical equipment (per ton)	252		300	
29	Cosmetic & perfumes (per ton)	280		350	
30	Mattress (per unit)	28		100	
31	Batteries/dry cells (per ton)	56		120	
32	Earth moving machines (per unit)	1,540		10,000	
33	Spare parts (per ton)	123		300	
34	Strong liquor (per case)	350		500	
35	Small generators	2,100		3,000	
36	Big generators	5,000		6,000	

S/No.	Charges/fees	FY 2018/19 Current Rate		FY 2019/20 Proposed Rate	
		SSP	USD	SSP	USD
37	Plastic products (per ton)	252		400	
38	Candle match box (per ton)	252		400	
39	Bore hole drilling equip & material (per ton)	316		500	
40	Vehicles decorations accessories (per ton)	252		1,000	
41	(a) Diaper, tissue & (per ton)	0%		500	
	(b) Sanitary pads			0.0	
42	Cooking gas (per ton)	205		205	
43	Tents (per ton)	493		500	
44	V8, Nissan petro, hummer (per unit)	10,000		20,000	
45	Penalties at border stations			20%	

**Schedule 10: Urban Water Corporation**

S/No.	Taxes, Fees charges type	2018/19FY Approved Rate		2019/20 FY Proposed Rate	
		SSP	USD	SSP	USD
1	1 <sup>st</sup> Class Res. Area	2,000		5,000	
2	2 <sup>nd</sup> Class Res. Area	1,500		4,500	
3	3 <sup>rd</sup> 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	Stand pipe	30,000		45,000	
12	Public toilet	15,000		10,000	
13	Kiosk	30,000		To be metered	
14	Business Centre	15,000		To be metered	
15	New connection	10,000		To be metered	

16	Bakery	20,000		To be metered	
17	Church	3,000		To be metered	
18	Mosques	3,000		To be metered	

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

**Schedule 11: National Communication Authority**

		<b>2019/20 FY Proposed Rate</b>
S/No	Cost & Administrative Fees	USD
01	Fixed Telephony, Mobile Telephony, International Gateways, Backbone Networks, Broadband Networks and other public services.	License value according to Public Tender or Best offer
02	1. Annual renewal of services license in 1 2. Fees if time to market is over one year 3. Fees in case of loss after commercial launch	1.5% of total audited Annual Revenue.  0.5% of license fee down payment.  0.5% of total audited revenue.
03	License fee for public value-added services (pre-paid cards, SMS, MMS, inter-active voice services, 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; <ul style="list-style-type: none"> <li>• 130,000 for each service or technology application</li> </ul> Spectrum fees; <ol style="list-style-type: none"> <li>1. All over the country: <ul style="list-style-type: none"> <li>• 9,000 per 200KHz duplex in 800/900 MHz bands for the first 5MHZ</li> <li>• 11,000per 200 KHz in bands 800/900MHz for the second five</li> </ul> </li> </ol>



		<p>megahertz</p> <ul style="list-style-type: none"> <li>• 14,000 per 200KHz duplex in band 800/900 MHz for the third five megahertz</li> <li>• 4,000 per 200KHzduplex in other bands</li> <li>• 2,000 per 200 KHz simplex in other bands. For WiMAX TDD in 2.5, 3.3, 3.5 GHz Bands.</li> <li>• 4,000 per200 KHz for WiMAX FDD in 2.5, 3.3, 3.5 GHz</li> <li>• 5,000 per200 KHz for LTE</li> </ul> <p>2. for use in a defined geographical area:</p> <p>Fees according to population density, or geographical area related to total population density or total geographical area of the country. (Parameters set according to latest census)</p>
06	Annual License fees for microwave s and wireless backbone networks	<ul style="list-style-type: none"> <li>• 190 for 3.5 MHz channel per link for bands 1 to 10 GHz.</li> <li>• 133 for 3.5 MHz channel per link for bands more than 10GHz.</li> <li>• 1,519 for point to point link (Wi-Fi/ WiMAx) on sharing bases.</li> </ul>
07	<p>Numbering and Short Codes Fees</p> <ul style="list-style-type: none"> <li>• Fee for assignment of new numbering capacity</li> <li>• Short Codes</li> </ul>	<p>25 cents for each number</p> <p>500</p>
08	VSAT for private networks for in-country use and not through licensed operators.	<p>379,747 per year per HUB</p> <p>9,494 Per year per terminal</p>
09	VSAT for private networks for in-country use	949 for Urban Area per year.

	through licensed operators.	500 for Rural Areas per year
10	Satellite station used as network HUB for licensed public operators.	94,937 per year
11	Satellite station used as network Gateway for licensed public operators.	379,747 for each gateway
12	Remote satellite station used in Backbone networks for licensed public operators.	949 per station.
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 point paid by carrier.
16	Annual GMPC License Fees.	189,874 Initial fee 30,000 Annual fee
17	GMPC Scratch Card fees	3% Of scratch card value for 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	License fee for automatic tracking service for private networks via local provider.	1,899
21	License Renewal Fees for automatic tracking service private network via local service provider.	500
22	License Fees for automatic tracking service private network via foreign service provider.	1000
23	License renewal fees for automatic tracking services private network via foreign service provider.	1000
24	License Fee for Automatic Tracking Service for Public Network via local service provider	500
25	License Renewal Fees for Automatic Tracking Service Public Network via Local Service Provider	500
26	License Fees for Automatic Tracking Service	1000

	Public Network via Foreign Service Provider.	
27	License Renewal Fees for Automatic Tracking Service Public Network via Foreign Service Provider.	1000
28	Fees for all connection cards and equipment used in Automatic Tracking service mentioned in 20 to 27 (not including GPS).	100
29	Fees for the transfer of shares or addition of new share to capital through raising the amount of capital, addition of new shareholders or public offering.	½ of the market value of shares sold, offered or added if number of those shares is 10% or more of total shares.
30	Fees for study evaluation-manufacturing, Assembly and Technical support for all categories.	1000
31	Fees for study application-services mentioned in 3 above.	200
32	Fees for Study Application-Private Telecommunication Network.	100
33	Fees for Licensing/Renewal of Licensing of Private Telecommunication Network.	1% of Total Capital cost in the submitted study.
34	<ul style="list-style-type: none"> <li>• License Fees for manufacturing and assembly.</li> <li>• Renewal of License Fees for manufacturing and assembly.</li> </ul>	<ul style="list-style-type: none"> <li>• 5% of total capital cost in the submitted study.</li> <li>• 3% of Audited net profit, or initial Fees in case of loss.</li> </ul>
35	License for essential technical support: Import of ICT Industry inputs, construction and manufacturing of ICT Network infrastructure. (Category 1, manufacturers & importers A-A &A-B).	50,000
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 support services:	1000

	Electricity works, maintenance of buildings and air-conditioning, logistics ( Category 4)	
39	<ol style="list-style-type: none"> <li>1. License Fees for services on high-tension electricity transmission line TV facilities (safety, education) not including telephone service.</li> <li>2. Annual renewal fees for above...</li> </ol>	<ul style="list-style-type: none"> <li>• 5% of total capital cost in the submitted study.</li> <li>• 3% of audited revenue.</li> </ul>
40	<ol style="list-style-type: none"> <li>1. Fees for Licensing/Renewal of Licensing for import and marketing of ICT customer premises equipment: <ol style="list-style-type: none"> <li>a) Service operators</li> <li>b) Others.</li> </ol> </li> <li>2. Fees for Licensing/Renewal of Licensing for import and marketing of wireless equipment.</li> </ol>	500
41	Fees for check & Approval of certificate of origin for one consignment.	100
42	Fees for check, examination & issuance of type approval certificate.	100
43	Fees for check of one consignment imported via one entry port.	100
44	Fees for release of one consignment: <ol style="list-style-type: none"> <li>1. For operators</li> <li>2. Non-operators.</li> </ol>	50
45	Fees per year for FM broadcasting Frequency. <p style="margin-left: 40px;">FM for Urban Areas:</p> <ul style="list-style-type: none"> <li>• Commercial</li> <li>• Non Commercial</li> </ul>	<p style="margin-left: 40px;">25,000</p> <p style="margin-left: 40px;">5,000</p>
46	Fees per year for Rural FM broadcasting frequency	5,000
47	License Fees renewal for technical support: <ul style="list-style-type: none"> <li>• Category 1- A-A manufacturers</li> <li>• Category 1- A-B, Importers</li> <li>• Category 2</li> <li>• Category 3</li> <li>• Category 4</li> </ul>	<p style="margin-left: 40px;">10,000</p> <p style="margin-left: 40px;">10,000</p> <p style="margin-left: 40px;">5,000</p> <p style="margin-left: 40px;">2,500</p> <p style="margin-left: 40px;">500</p>

48	Fees for study evaluation for automatic tracking service public network.	200
49	Fees for study evaluation for automatic tracking service private network.	200

**Schedule 12: Ministry of Telecommunication (Media Authority)**

S/NO	Charges/Fees	FY2018/19		FY2019/20	
		SSP	USD	SSP	USD
<b>A</b>	<b>TELEVISION STATIONS/CHANNELS</b>				
1	Large Television Stations (5 or more boosters/digital)	200,000		300,000	
2	Medium Television Stations (2 to 4 boosters/digital)	100,000		150,000	
3	Small Television Stations (One booster/digital)	70,000		100,000	
<b>B</b>	<b>COMMERICAL RADIO STATIONS</b>				
4	Large FM Radio Stations (5 or more repeaters)	100,000		100,000	
5	Medium FM Radio Stations (2 to 4 repeaters)	70,000		70,000	
6	Small FM Radio Stations (One location)	50,000		50,000	
<b>C</b>	<b>COMMUNITY RADIO STATIONS</b>				
7	Large FM Radio Stations (5 or more repeaters)	40,000		60,000	
8	Medium FM Radio Stations (2 to 4 repeaters)	40,000		50,000	
9	Small FM Radio Stations (One location)	40,000		40,000	
<b>D</b>	<b>PRINTING PRESSES/PUBLISHERS</b>				
10	Printing Presses	300,000		300,000	
11	Printing, Advertising and Designing Companies	100,000		100,000	
12	Film Enterprises	70,000		70,000	
13	Newspapers	40,000		40,000	
14	Magazines	20,000		20,000	
<b>D</b>	<b>Filming Permits</b>				
15	Long Documentary (5 or more locations) <b>Foreign</b>		1,500		1,500
16	Long Documentary (5 or more locations) <b>National</b>	20,000		20,000	
17	Medium Documentary (3 to 4 locations) <b>Foreign</b>		1,000		1,000
18	Medium Documentary (3 to 4 locations) <b>National</b>	10,000		10,000	
19	Short Documentary (1 to 2 locations) <b>Foreign</b>		500		500
20	Short Documentary (1 to 2 locations) <b>National</b>	5,000		5,000	
<b>E</b>	<b>ACCREDITATION OF JOURNALISTS</b>				
21	Foreign Journalists (4 to 6 Months)		100		100

22	Foreign Journalists (1 to 3 Months)		50		50
23	National Journalists (12 Months)	2,000		2,000	
24	National Journalists (1 to 6 Months)	1,000		1,000	
<b>F</b>	<b>Temporary importation of Media Equipment</b>				
25	Equipment for individual Journalists (clearance)	5,000		5,000	
26	Equipment for a crew of Journalists (clearance)	10,000		10,000	
<b>G</b>	<b>Other Media Enterprises</b>				
27	Media Product Suppliers (DSTV dealers)	50,000		50,000	
28	Media Advocacy, Associations, Unions and others	40,000		40,000	
29	Photos and Video Stations			5,000	
	<b>FOREIGN MEDIA HOUSES</b>				
30	Televisions and Radios		1,000		1,500
	<b>FINES</b>				
31	Late renewals of licences (more than 3 months)			70,000	
32	Major media violations	1,000,000+		1,000,000+	
33	Medium media violations			500,000	
33	Minor media violations			250,000	

**Schedule 13: Electricity Authority**

S/N	Charges/fees	FY 2018/19 Current Rate		FY 2019/20 Proposed Rate	
		SSP	USD	SSP	USD
1	Network Fees 1 <sup>st</sup> & 2 <sup>nd</sup> Class	4,200/ household		4,200/Household	
2	Network Fees 3rd Class	2,700/ 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 14 (a): General Education & Instruction**

S/No	Charges/fees	FY 2018/19 Approved Rates		FY 2019/20 Proposed Rates	
		SSP	USD	SSP	USD
1	Examination fee	200		200	
2	Certificate for Secondary School	100		100	
3	Certification for Primary School	50		50	

**Schedule 14(b): Higher Education**

No	Fees/Charges	Approved 2018/2019		Proposed 2019/2020	
		SSP	USD	SSP	USD
	<b>(A)Registration</b>				
1	Foreign Universities	50,000		50,000	
2	Private Universities Local	300,000		450,000	
	<b>(B)Fees for Services</b>				
3	Admission Form (National & Aliens)	250		1,200	
4	Authentication of Certificate (National)				
	- Diploma/Bachelor's Degree	50		1000	
	- PG/Diploma/Master's Degree	-		1,500	
	- PhD	-		3,000	
5	Authentication of Certificate (Aliens)				
	- Diploma/Bachelor's Degree		-		100
	- PG/Diploma/Master's Degree		-		150
	- PhD		-		200
6	Evaluation of Foreign Certificate				
	- Diploma/Bachelor's Degree	150		3,000	
	- PG/Diploma/Master's Degree	-		5,000	
	- PhD	-		8,000	
7	Scholarship Form	100		1,000	
8	Administrative Fee			1,000	

**Schedule 15: Food and Drug Control Authority**

S/No.	Charges/fees	FY 2018/19 Approved Rates		FY 2019/20 Proposed 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	
	<b>Registration and licensing</b>				
4	Re-evaluation for premise of manufacturing 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 license renewal	7,000			
8	Local representative of foreign manufacture	35,000			
9	Operating wholesale license	70,000		140,000	
10	Renewal of operating wholesale license	35,000		100,000	
11	Suitability of premises license i.e. importers, wholesale	7,000		14,000	
12	Suitability of premises(retail pharmacy)	1,400		1,400	
13	Suitability of premises license (drug shops)	350		350	
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	
	<b>Inspection</b>				
18	Inspections of premises (wholesale)	7,000		14,000	
19	Disposal fee per kilogram	700		700	
	<b>Quality control laboratory</b>				
20	Drug notification fees		50		50
21	Pharmaceutical dosage form dossier form evaluation fee		200		200
22	Medicines provisional registration fee		100		100



23	Issue final registration certificate and registration for every pack and strength fee		100		1,000
24	Manufacture Company dossier evaluation 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 registration fees		500		500
29	CGMP inspection of premises fees(Manufacture Companies)		4,000		4,000
30	Full compendium analysis		500		500

**Schedule 16: Ministry of Health**

S/No.	Charges/fees	FY2018/19 Approved Rates	FY 2019/20 Proposed Rates			
			SSP	USD	SSP	USD
1	Assessment of Age Books	10,000			15,000	
2	Referral Case Abroad	500			1,000	
3	Endorsement of Certificate	300			300	
4	Medical Fitness Exams	1,400			1,500	
5	Death & Burial Certificate	0			0	

**Schedule 17: South Sudan Civil Aviation**

S/No.	Item/ Type of Aircraft	Weight	FY2018/19 Approved Rate		FY 2019/20 Proposed Rate	
			SSP	USD	SSP	USD
A.	INTERNATIONAL FLIGHTS					
	Landing Fees, Navigation Charges and Security Charges.					
1	All Aircrafts 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 aircrafts B737	53 tons		758		758
7	All Aircrafts A320	74 tons		942		942
8	All aircrafts 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
B.	DOMESTIC FLIGHTS					
1	All Aircrafts 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 to 20 tonne	15 tons	20,181		20,181	
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 tons	123,105		123,105	
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 AND MACHINES					
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			1,000		1,000
5	Permit for Vehicles and Provisional			1,500		1,500
6	Certificate of Ground Handling		300,000		300,000	
7	Renewal of Certificate of Ground Handling		150,000		150,000	
8	Validation of Air operation Certificate (AOC)			1,700		1,700
9	Renewal of Air operation Certificate			850		

						850
10	Approval (GSA) International Companies		150,000		150,000	
11	Renewal (GSA) International Companies		75,000		75,000	
12	Approval for GSA National Co.'s Domestic		75,000		75,000	
13	Renewal for GSA National Co.'s Domestic Travels		25,000		25,000	
I	ENTRANCE FEES					
1	Truck		500		500	
2	Vehicles		300		300	
J	EXTERNAL PARKING AREA					
1	Entrance charges		20		20	
2	Extra- Hours Or Its equivalent		10		10	
K	CHARGES FOR IDENTITY CARDS					
1	Staff Terminals and Tarmac		2,800		2,800	
2	ID for Public Relations (foreigners)		2,800		2,800	
L	CHARGES FOR RENTING					
1	Warehouse		120,000		120,000	
2	Offices			3,000		3,000
M	FUEL SERVICE CHARGES					
1	Charge 0.2 USD per litre of Jet A1 for Flights			0.2/litre		0.2/litre
2	Non-Governmental Body		400		400	
3	Governmental Body( Embassies & Consulates)		1,000		1,000	
4	First Class Passengers (Aviation Companies)		600		600	

**Schedule 18: Ministry of Transport**

S/No.	Charges/fees	FY 2018/19 Approved Rates		FY 2019/20 Proposed 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 19: Ministry of Environment and Forestry**

S/No	Charges/fees	FY 2018/19 Approved Rates		FY 2019/20 Proposed 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 20: MINISTRY OF WILDLIFE CONSERVATION AND TOURISM**

S/No.	Charges/Fees	FY 2018/2019 Approved Rate		FY 2019/2020 Proposed Rate	
		SSP	USD	SSP	USD
1.	National Park Entry Fees (Foreign Visitors)		150		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 (Foreign Co.)				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 STARS		1000		1000
22.	Lodges				1000
23.	Guest house				1000
24.	Restaurant				1000
25.	Application Fee for Designated Tourist Facility (DTF)		2000		1000
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
<b>33.</b>	<b>OPERATIONAL LICENCES AND STICKERS OF TOURISTS VEHICLE</b>				
	Local Sticker fee			10000	
	Foreign Sticker fee				300
	Tour and Travel Agent Manager License				500
	Hotel Manager License				10% of DTF operating Licence
	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 Enterprises Offering Camps and Camping Equipment for Hire			5000	
	Operational license for the Tented Camps Lodges and Hotels in the Protected Areas			20000	
	Tourism Environmental Impact Assessment License (TEIA in Protected Areas)			10000	

	Motor Boat Pollution Fees (for disturbing aquatic species/animals such as crocodiles, hippos, Nile liche and their habitats).			25000	
<b>34.</b>	<b>VEHICLES FEES PER DAY</b>				
	Less than 6 Seats			1000	
	6-12 Seats			2000	
	13-24 Seats			4000	
	25-44 Seats			6000	
	45 Seats and above			8000	
<b>35.</b>	<b>AIRCRAFTS (Single Landing Fees in Protected Areas)</b>				
	Aircrafts with less than 3 Seats			5000	
	3-6 Seats			7000	
	7-14 Seats			10000	
	15-20 Seats and Above			15000	
	Helicopters landing in Boma National Park				500
<b>36.</b>	<b>ANNUAL PASS</b>				
	Motor Boat Excursion Annual Pass (i.e. for R Nile Annual Pass for Private Non Commercial boats and Commercial tourist vessels)			20000	
<b>37.</b>	<b>SPECIAL SERVICES AND ACTIVITIES</b>				
	Night Game Drive (per person Trip)				100
	White Water Rafting (per person- per Foreign Visitors-per day)				50
	Sport Fishing (per line-per day)				50
	Walking Safaris (per person-per day)				10
	Filming and Photographing (per day)				100
	Nature and bird watching (per day)				50
	Cultural Visit (per person up to 3hrs)				100

	Scenic and Sightseeing (per day)				50
	Other Special Services and Activities)				20

**Schedule 21: Ministry of Foreign Affairs and International Cooperation**

S/No.	Fees/charges	FY2018/19 Current Rate		FY2019/20 Proposed Rate	
		SSP	USD	SSP	USD
1.	Medical Referral/Fitness	200		500	
2.	Power of Attorney	100		500	
3.	Power of Attorney (Special)			1,000	
4.	Bachelor Degree/Diploma	80		500	
5.	Bachelor Degree/Diploma for Foreigners				25
6.	Master Degree	100		750	
7.	Master Degree for Foreigners				35
8.	Foreign University Certificate			1,000	
9.	PhD Degree	100		1,000	
10.	PhD Degree for Foreigners				50
11.	Secondary & Basic School Certificate	60		200	
12.	Secondary & Basic School Certificate for Foreigners				15
13.	Foreign Secondary & Basic School Certificate			300	
14.	Registration of Vehicle	500		2,000	
15.	Foreign Company	1,500			100
16.	Local Company	500		2,000	
17.	To whom it may concern	1,000		2,000	
18.	Birth Certificate	80		350	
19.	Death Certificate	80		250	

20.	Marriage Certificate	150		1,000	
21.	Divorce Certificate	150		1,000	
22.	Computer Course Certificate	100		400	
23.	Affidavit Certificate	100		500	
24.	Certificate of Inheritance	100		1,000	
25.	Vehicle sale Agreement	1,000		3,000	
26.	Motor Cycle Registration	100		1,000	
27.	Certificate of good conduct	80		500	
28.	Certificate of good conduct for Foreigners	500			20
29.	Certificate of undertaking	80		1,500	
30.	Authorization Certificate			1,000	
31.	Fire Arms/Guns/12mm Curtuch			3,000	
32.	Disappearing Certificate	100		500	
33.	Attestation Certificate	100		500	
34.	Membership Certificate	100		1,500	
35.	Tax Identification	100		2,500	
36.	Banking Statement	100		3,000	
37.	Operation licenses	100		2,000	
38.	Project form			2,000	
39.	Driving Licenses			1,000	
40.	Others			1,000	
41.	Others for Foreigners				25

**Schedule 22: Ministry of Labour, Public Service and Human Resource Development**

The National Legislature directs the Ministry of Labour, Public Service and Human Resource Development to issue different classes of Work Permits and the prescribed fees to all legible foreign workers, using the table below:

S/No.	W/Permit Class	Work Permit Description	Fees(US\$)
1	A	For large foreign capital investors in companies, industries, fishing, agriculture, mining and transportation sectors	2,000
2	B	For foreign professional employees in industries, private companies, public cooperation, fishing, mines, transportation and music bands	1,500
3	C	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
<i>All work permit classes (A-F) above are valid for a year and renewable based on meeting all the necessary requirements.</i>			

**Schedule 23: Relief & Rehabilitation Commission (RRC)****Registration of Non-Governmental Organization (INGO or NNGO)**

S/No	Taxable Item	FY 2018/19 Approved Rate		FY 2019/20 Proposed Rate	
		SSP	USD	SSP	USD
1	International NGO		1,500		2,000
2	National NGO		250		250

**Schedule 24: Ministry of Interior:**

**(a)Traffic Police**

**Vehicle Registration Charges/Fees 2019/20**

S/no.	Item type	Description	Revenue	
			SSP	USD
1.	Government Vehicle	New registration & road toll	3,000	
		Renewal of Reg. & road toll	1,500	
2.	Police Vehicle	New Registration & road toll	3,000	
		Renewal & road toll	1,500	
3.	SSPDF/vehicle	New registration & road toll	3,000	
		Renewal & road toll	1,500	
4.	Motorcycle of Gov't, police, SSPDF	New registration	2,000	
		Renewal of reg.	1,000	
5.	Private vehicle	New registration & road toll	6,000	
		Renewal & road toll	3,000	
6.	Public vehicle	New Registration & road toll	7,000	
		Renewal & road toll	3,500	
7.	Commercial vehicle	New registration & road toll	8,000	
		Renewal & road toll	4,000	
8.	Investment vehicle	New registration & road toll	10,000	
		Renewal & road toll	5,000	
9.	Private motorcycle	New registration	3,000	
		Renewal of reg.	1,500	
10.	Public motorcycle	New registration	4,000	
		Renewal of reg.	2,000	
11.	Commercial motorcycle	New registration	5,000	
		Renewal of reg.	2,500	
12.	Motor vehicle	Temporary plate number (NPN)	3,000	
13.	Foreign vehicle entering South Sudan	Entrance Fees	5,000	
		Fine for delay or overstay (one month)	7,000	

14.	UN & UN Agencies vehicle	New registration & road toll		\$165
		Renewal of reg. & road toll		\$83
15.	Diplomatic vehicle	New registration & road toll		\$165
		Renewal & road toll		\$83
16.	INGOs Vehicle	New registration & road toll		\$165
		Renewal & road		\$83
17.	UN, Diplomatic, INGOs motorcycles	New registration		\$80
		Renewal of reg.		\$40
18.	NNGOs vehicle	New registration & road toll		\$150
		Renewal & road toll		\$75
19.	NNGOs motorcycle	New registration		\$70
		Renewal of reg.		\$35
<b>Driving Licensing Revenue</b>				
20.	Private driving License (DL)	New	3,000	
		Renewal	2,000	
21.	General/Heavy (DL)	New	4,000	
		Renewal	3,000	
22.	Foreigner private (DL)	New	5,000	
		Renewal	3,000	

#### Schedule 24(b): Immigration, Nationality & Passport

S/No.	Charges/fees	FY 2018/19 Approved Rate		FY 2019/20 Proposed Rate	
		SSP	USD	SSP	USD
1	Naturalisation by Marriage	28,440		28,440	
2	Naturalisation by Resident Certificate	94,800		94,800	
3	Naturalisation Certificate to Aliens	142,200		142,200	
4	Nationality Certificate	260		260	
5	Ordinary Passport	2,500		2,500	

6	Diplomatic Passport	?		Free	
7	Special Passport	6,500		0	
	<b>Immigration – Visa</b>				
1	Regional Single Visa (1month)		50		50
2	Single Visa for other Countries with the exception of USA (1month)		100		100
3	Single Visa for the United States of America		160		160
4	Multiple visa for Regional (3months)		125		125
5	Multiple visa for other Countries (3months)		200		200
6	Multiple visa for Regional (6months)		250		250
7	Multiple visa for other Countries (6months)		350		350
8	Multiple visa for All		500		500

**Schedule 24 (c): 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 25: Judiciary of South Sudan**

**1) Fees Payable in Suit**

Pursuant to 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 suit and proposes the following;

**(A) PROPOSED FEES PAYABLE IN SUITS**

S/No.	Suit	2019/20 Proposed rates				
		Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
1	Suits for the partition of immovable property	2%	50	Half or the minimum whichever is greater	100	
2	Suits for maintenance	Scale percentage	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 mortgaged immovable property in addition, if the property is sold or a decree for foreclosure is passed, on the amount of sale, or if the decree is for the value of the property 3%.	Scale percentage	50	Half or the minimum whichever is greater	200	
6	Interpleader, if the value is: a) SSP 50 or less b) More than SSP 50	Scale percentage	50	SSP 50	100	
7	All other suits	Ditto	50	Half or the minimum	100	

		2019/20 Proposed rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
				whichever is greater		
8	On an application to set aside a default decree: a) In the High Court. b) In the County Court	SSP 50 SSP 30			100 50	
<b>(B) ARBITRATION</b>						
9	On an application under section 151 to file an agreement or under section 154 to file an award	SSP 50			200	
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 suit			200	
<b>(C) APPEAL</b>						
13	a) To the High Court b) To the Court of Appeal c) Where the appeal under (a) and (b) above is allowed, the balance of fees shall be paid excepted under section 174 d) Application for stay of	Scale percentage Ditto Scale			100 150	

		2019/20 Proposed rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
	execution i) The County Court of First Grade Judge ii) The High Court iii) The Court of Appeal iv) The Supreme Court	percentage			100 150 175 200	
<b>(D) REVIEW</b>						
14	a) To the Supreme Court b) If the application is granted, the balance shall be collected	Scale Percentage Ditto		SSP 10	300 Ditto	
<b>(E) APPLICATION FOR CASSATION</b>						
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 constitutionality of any law or provision. b) A suit for constitutional remedy	Ditto SSP150			1500	
17	An application for judicial review of administrative decision  a) The High Court b) The Court of Appeal c) The Supreme Court	SSP 15 SSP 20 SSP 25			100 150 200	
<b>(F) PROBATE AND ADMINISTRATION (TOTAL FEES PAYABLE)</b>						
18	On petition for probate or administration	SSP 25			50	
19	On Oath for every executor,	SSP 20			50	

		2019/20 Proposed rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
	administrator surety					
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 of the estate is not 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	2%  3%  5%				
<b>(G) BANKRUPTCY PROCEEDINGS (TOTAL FEES PAYABLE)</b>						
27	On a bankruptcy petition by a debtor	SSP 25			100	
28	On bankruptcy petition by a creditor	SSP 50			200	
29	On an appointment of an interim receiver or receivers	SSP 25			200	
30	On application for removal of interim receiver or receivers	SSP 25			100	
31	On the appointment of new interim receiver or receivers in place of or in addition to the	SSP 25			100	

		2019/20 Proposed rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
	original interim receiver or receivers					
32	On an advertisement or notice published in the gazette or a newspaper by order of the court	SSP 20			100	
33	On a 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 the value 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 on the amount of such claim or dividend	3%				
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 on the net asset realized by the	5% 4% 3% 2%				

		2019/20 Proposed rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
					SSP	USD
	receiver when acting as a trustee to administer a debtor property under a composition:  On the first SSP 10,000 or part thereof  On the second SSP 10,000 or part thereof  On the following SSP 20,000 or part thereof  On the balance in excess of SSP 20,000					
41	On appeal against a decree or an order:  a) Dismissing a bankruptcy petition b) Adjudicating a person bankrupt c) Directing or refusing to pay a dividend d) Granting or refusing to grant a discharge e) Annuling to annul an adjudication f) Of commitment to prison g) Of any other kind not specifically mentioned	The same fee payable  as on the appeal				
<b>(H) PROCEEDING UNDER THE COMPANY ACT, 2012</b>						
42	(The sections referred to in this proceeding under the Company ACT, 2012) on application to the court:  a) Under section 8(4) to confirm an alteration in a memorandum b) Under section 61(1) to confirm a reduction of capital	SSP 1000  SSP 1000			3000  3000	

		2019/20 Proposed rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
					SSP	USD
	c) Under section 207(1) to sanction a compromise or scheme of arrangements	SSP 1000			3000	
	d) In a debenture holder's Action for the appointment of a receiver or manager or foreclosure	SSP 1000			3000	
	e) Not otherwise provided for in winding up or other proceedings	SSP 500			1500	
43	In proceedings for winding up:					
	a) On application for winding-up a Company by or under the supervision of the court	SSP 1000			2000	
	b) Under section 175 on setting a list of Contributors					
	c) Under section 178 on making a call	SSP 1000			2000	
	d) On the appointment or removal of a Liquidator	SSP 1000			2000	
	e) On advertisement published in the Gazette or a Newspaper by order of the court	SSP 500			1000	
	f) On a notice to creditor or a Contributor of a sitting of a court	SSP 150			300	
	g) On the service of a petition, winding-up, order or other order of the court	SSP 25			250	
	h) On the execution of warrant of seizure, search, arrest or commitment	SSP 30			300	
	i) On a petition by a creditor to prove a claim	SSP 30			300	
	j) On inspection of the file of a proceeding by a person not entitled to inspect free of charge	SSP 30			300	
		SSP 30			300	
44	In proceedings for winding where an official of the court is	5%				

		2019/20 Proposed rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
	<p>appointed official Liquidator in his official capacity:</p> <p>a) On the total assets including produce of calls of contribution, realized or brought to credit by the official liquidator after deducting sums on which fees are charged under (c) hereunder and not being moneys received and spent in carrying on the business of the company:</p> <p>On the first SSP 10,000 or part thereof</p> <p>On the second SSP 10,000 or part thereof</p> <p>On the following SSP 20,000</p> <p>On the balance in excess of SSP 20,000</p> <p>b) On amount distributed in dividends or paid to contributors, preferential creditors and debenture holders by the official liquidator</p> <p>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</p> <p>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</p>	<p>4%</p> <p>3%</p> <p>2%</p> <p>Half of the percentages mentioned in 44(a)</p> <p>Same as in 44(a)</p> <p>Fee payable on appeal or cassation</p>				



		2019/20 Proposed rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
	cassation shall not be less than the fee specified under Nos. 41 and 42.					
<b>(I) INTERLOCUTORY MATTERS</b>						
45	On application for: 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 under section 151 d) A commission or a letter of request to take evidence: ▪ In South Sudan ▪ Outside South Sudan e) Any other matter not expressly provided for: ▪ If made in court at the hearing of the suit ▪ If made at any other time on petition	SSP 25 SSP 25 SS10 SSP 20 SSP 50 SSP 10 SSP 15			100 100 50 200 500 100 150	
46	On making an order: a) Under section 158 forbidding the defendant to leave the South Sudan or committing him or her to prison b) For provisional attachment under section 160(1)	SSP 25 SSP 25			250 250	
47	On appointment of guardian ad litem	SSP 10			100	
48	On filing any pleading	SSP 10			100	
<b>(J) EXECUTION</b>						
49	Where the decree or order is for payment of money or delivery of property, on the amount of such	3% of the first SSP				

		2019/20 Proposed rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
	<p>money or the value of such property:</p> <p>a) On execution being granted</p> <p>b) After any process of execution has been issued by the court: On the amount being realized or paid on the value</p> <p>c) Where execution has been granted and the decree is satisfied before the issue of any process of execution other than a summons to the judgment debtor to appear before the court, the maximum fee payable under this paragraph shall be SSP 10. The excess (if any) shall be refunded by the court.</p> <p>d) Where decree is for possession of immovable property by reason of the breach of the condition of tenancy, the value of the property delivered shall be calculated in has value of six month rent of the property</p>	<p>10,000</p> <p>2% in case of an amount more than SSP 10,000</p>				
50	<p>On application under section 253 reopen an execution if:</p> <p>a) Value is SSP 1000 or less</p> <p>b) Value is more than SSP 1000</p>	<p>SSP 10</p> <p>SSP 10</p>			100	100
51	Where decree or order is for the custody of a child or children, on execution being granted	SSP 10			100	
52	<p>Where the execution is on any matter:</p> <p>a) On the execution being granted</p> <p>b) On execution being carried out on the value of relief</p>	<p>SSP 10</p> <p>As mentioned in 53 hereunder</p>			100	

		2019/20 Proposed rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaint	Proposed Minimum	
			SSP		SSP	USD
	afforded as assessed by the court					
53	Where after any process of execution has been granted, the creditor withdraws or applies to postpone the execution on the ground 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 the amount annually paid by the debtor or on the value of the consideration as assessed by the court	5%				
<b>(K) PROTESTS, ADMINISTRATION OF OATHS, ETC</b>						
54	a) On application for protest b) If the ACT is to be presented to more persons than one, for each such additional person	SSP 20 SSP 10			100 100	
55	On Attestation of documents: a) If a document is to appoint a person as agent in one suit only in any court in the South Sudan b) In any other case: i) For each certificate of Attestation endorsed on the document. ii) If more than one signature is attested at the same time, for each additional signature	SSP 30 SSP 30 SSP 30			100 100 100	
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:					

		<b>2019/20 Proposed rates</b>				
<b>S/No.</b>	<b>Suit</b>	<b>Total Fees Payable</b>	<b>Minimum</b>	<b>Amount Payable on Plaintiff</b>	<b>Proposed Minimum</b>	
			SSP		SSP	USD
	a) For a foreign court b) For any other court	SSP 50 SSP 10			100 50	
<b>(L) MISCELLANEOUS</b>						
58	For every summons to a witness or in any proceedings where the defendants exceeds 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, fro every 100 words or 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 any language to English or vice versa, for every page or part of it	SSP 25			100	
62	For the translation of document from any Language other than English into English for every page or part of it	SSP 25			100	
63	For every search for records of a suit or any execution or for document in such record, or for a document 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:  a) More than two years but not less than five years b) More than five years	SSP 30 SSP 50			100 100	
<b>(M) PROCEEDINGS UNDER THE TRADE MARKS ACT, 2008</b>						

		2019/20 Proposed rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
					SSP	USD
64	<p>(The sections referred to in this part are sections of the Trade Marks ACT, on petition or application to the court:</p> <ul style="list-style-type: none"> <li>i. Under section 8 against Registrar's refusal a mark</li> <li>ii. Under section 10 of filing an opposition to the registration</li> <li>iii. Under section 13 for determining the rights of rival claims by each claimant</li> <li>iv. Under section 17(2) or under section 26(3) for cancellation of a Trade Mark</li> <li>v. Under section 18 against Registrar's decision on registration assignments, etc.</li> <li>vi. Under section 19 from the Registrar's decision on alteration of a registered mark</li> <li>vii. Not otherwise provided for in this Rule</li> </ul>	<p>SSP 1000</p> <p>SSP 1000</p> <p>SSP 1000</p> <p>SSP 1000</p> <p>SSP 1000</p> <p>SSP 1000</p> <p>SSP 1000</p>			<p>2000</p> <p>2000</p> <p>2000</p> <p>2000</p> <p>2000</p> <p>2000</p> <p>2000</p>	
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 application being reckoned as the fee payable on plaintiff					
66	On appeal	The same fee as on appeal shall be payable "provided				

		2019/20 Proposed rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
		that it shall not be less specified in Rule 64”				
<b>(N) PROCEEDINGS UNDER THE REGISTRATION OF BUSINESS NAMES ACT, 2008</b>						
<b>(The sections referred to in this part are sections of the Registration of Business Names ACT, 2008)</b>						
67	On petition or application: a) Under section 22(3) against Registrar’s refusal to register a business name b) Under section 16(1) for relief against disability by a minor c) Case not otherwise provided for this Rule	SSP 1000 SSP 1000 SSP 600			2000 2000 1200	
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 application in plaint					
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					
<b>(O) VALUATION</b>						
70	For every valuation of immovable carried out by an authorized public servant	5% of the valuation with a minimum of			100	

		<b>2019/20 Proposed rates</b>				
<b>S/No.</b>	<b>Suit</b>	<b>Total Fees Payable</b>	<b>Minimum</b>	<b>Amount Payable on Plaintiff</b>	<b>Proposed Minimum</b>	
			SSP		SSP	USD
		SSP 100 and a maximum of SSP 300				
71	For every valuation of movable carried out by an authorized public servant	1/4% of the valuation			1/4%	
72	In suits before the courts when application for adjournment is made by a party, and the court finds that the adjournment has been necessitated by the default of such party	SSP 30			100	
<b>(P) PROCEEDINGS UNDER LABOUR ACT, 2017</b>						
73	On application to the court for payment of compensation paid into court under section 13(1)	5% of the value of compensation to be paid by the Employer			5%	
74	On payment of compensation to the court under section 13(8)	SSP 20 payable by compensation to the court and not deducted from the compensation			5%	
<b>(Q) UPON APPLICATION</b>						
75	On application and for review of any periodic payment before an Appellate	SSP 10			50	
76	Upon an appeal under section 23	SSP 10			50	

		<b>2019/20 Proposed rates</b>				
<b>S/No.</b>	<b>Suit</b>	<b>Total Fees Payable</b>	<b>Minimum</b>	<b>Amount Payable on Plaintiff</b>	<b>Proposed Minimum</b>	
			SSP		SSP	USD
	before any Appellate Court					
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**

<b>S/No.</b>	<b>Descriptions</b>	<b>Old Fees Calculations</b>	<b>New Fees Calculations</b>	<b>2018/20 Proposed Fees</b>	
1.1	<b>Registration of New Land Lease, by class</b>				
	Registration of 1 <sup>st</sup> Class	<b>17 SSP</b>	<b>100 SSP</b>	<b>250 SSP</b>	
	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 <sup>nd</sup> Class	<b>15 SSP</b>	<b>75 SSP</b>	<b>200 SSP</b>	
	Registration Fee	2 SSP	40 SSP	100 SSP	
	Administrative Fee	10 SSP	20 SSP	70 SSP	
	Premium Fee	2 SSP	13 SSP	28 SSP	



S/No.	Descriptions	Old Fees Calculations	New Fees Calculations	2018/20 Proposed Fees	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
1.3	Registration of 3 <sup>rd</sup> Class	<b>13 SSP</b>	<b>50 SSP</b>	<b>150 SSP</b>	
	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	<b>Registration of Industrial &amp; Agricultural Investment Lands “According to the same fee payable on Classes”</b>		<b>500 SSP</b>	<b>3000 SSP</b>	
	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	
1.5	<b>(S) Registration of Shops “According to the same fee payable on Classes (1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup>) Registration fees”</b>				
	<b>Registration of Shop 1<sup>st</sup> Class</b>		<b>1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>.</b>	<b>300 SSP</b>	
	Registration Fee			200 SSP	
	Administrative Fee			70 SSP	
	Premium Fee			28 SSP	
	Stamp Duty Fee			2 SSP	

S/No.	Descriptions	Old Fees Calculations	New Fees Calculations	2018/20 Proposed Fees	
1.6	<b>Registration of Shops 2<sup>nd</sup> Class</b>			<b>250 SSP</b>	
	Registration Fee			150 SSP	
	Administrative Fee			70 SSP	
	Premium Fee			28 SSP	
	Stamp Duty Fee			2 SSP	
1.7	<b>Registration of Shops 3<sup>rd</sup>(T) Class</b>			<b>200 SSP</b>	
	Registration Fee			100 SSP	
	Administrative Fee			70 SSP	
	Premium Fee			28 SSP	
	Stamp Duty Fee			2 SSP	
1.8	<b>Registration of Local Farms</b>		<b>50 SSP</b>	<b>300 SSP</b>	
	Registration Fee		30 SSP	200 SSP	
	Administrative Fee		10 SSP	75 SSP	
	Premium Fee		8 SSP	23 SSP	
	Stamp Duty Fee		2 SSP	2 SSP	
<b>2.0</b>	<b>(U) Search Certificate</b>				
2.1	<b>Search Certificate for Confirmation &amp; Exchange</b>	<b>05 SSP</b>	<b>30 SSP</b>	<b>100 SSP</b>	
	Certificate Fee	01 SSP	18 SSP	70 SSP	
	Administrative Fee	03 SSP	10 SSP	28 SSP	
	Stamp Duty Fee	01 SSP	02 SSP	2 SSP	
2.2	<b>Search Certificate for Sale and Mortgage</b>	<b>7 SSP</b>	<b>50 SSP</b>		
	Certificate Fee	3 SSP	30 SSP	<b>200 SSP</b>	
	Administrative Fee	3 SSP	18 SSP	98 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	

S/No.	Descriptions	Old Fees Calculations	New Fees Calculations	2018/20 Proposed Fees	
3.0	<b>Change of Ownership/Assignment</b>	<b>% Value</b>	<b>% of Value 2.5%</b>	<b>% of Value 2.5%</b>	
3.1	<b>Day one above (Constant Value)</b>	<b>2.5%</b>	<b>2.5%</b>	<b>2.5%</b>	
	Assignment Fee	2.5 %	2.5%	2.5%	
	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	
4.0	<b>Mortgage Charges</b>	<b>% Value</b>	<b>% Value</b>	<b>% Value</b>	
4.1	<b>Registration of Mortgage</b>	<b>1%</b>	<b>½ % of Value</b>	<b>0.5 % of Value</b>	
	Mortgage Fee	1%	½ % of Value	0.5 % of Value	
	Administrative Fee	10 SP	10 SSP	10 SSP	
	Registration Fee	5 SSP	8 SSP	8 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
4.2	<b>Transfer of Mortgage</b>	<b>1%</b>	<b>½ % of Value</b>	<b>0.5 % of Value</b>	
	Transfer Fee	1%	½ %	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	<b>Abolition of Mortgage</b>	<b>1% Value</b>	<b>½ % Value</b>	<b>0.5 % Value</b>	
	Abolition Fee	1%	½ %	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	<b>Discharge of Mortgage</b>	<b>1% value</b>	<b>½ % Value</b>	<b>0.5 % Value</b>	
	Discharge Fee	1%	½ %	0.5 %	
	Administrative Fee	10 SSP	10 SSP	10 SSP	

S/No.	Descriptions	Old Fees Calculations	New Fees Calculations	2018/20 Proposed Fees	
	Registration Fee	5 SSP	8 SSP	8 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
5.0	<b>Attachment/Caveat</b>	<b>14 SSP</b>	<b>20 SSP</b>	<b>50 SSP</b>	
	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	<b>Affidavit/Correction of Name/Area of Plot/Registration of Estate</b>	<b>14 SSP</b>	<b>20 SSP</b>	<b>50 SSP</b>	
	Alteration Fee	3 SSP	8 SSP	28 SSP	
	Administrative Fee	10 SSP	10 SSP	20 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
7.0	<b>Registration of Gift</b>	<b>19 SSP</b>	<b>1% Value</b>	<b>1% Value</b>	
	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	<b>Sub-Division of Land Fee</b>	<b>1% Value</b>	<b>½ % Value</b>	<b>0.5 % Value</b>	
	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	<b>Land Valuation</b>	<b>% Value</b>	<b>% Value</b>	<b>% Value</b>	
9.1	<b>Valuation for Court Case</b>	<b>¼ %</b>	<b>1/8% Value</b>	<b>0.125% Value</b>	
	Assessment Fee	¼%	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	<b>Valuation of Building on the</b>	<b>¼%</b>	<b>1/8% value</b>	<b>0.125% Value</b>	

S/No.	Descriptions	Old Fees Calculations	New Fees Calculations	2018/20 Proposed Fees	
	<b>Plot</b>				
	Building Value Fee	¼%	⅛%	0.125 %	
	Administrative Fee	10 SSP	18 SSP	18 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
10.0	<b>Exchange of Plots</b>	<b>5% Value</b>		<b>1% Value</b>	
	Exchange Value Fee	5%		1%	
	Administrative Fee	10 SSP		10 SSP	
	Registration Fee	5 SSP		8 SSP	
	Stamp Duty Fee	SSP		SSP	
11.0	<b>Form 3A Fee</b>	<b>4 SSP</b>	<b>10 SSP</b>	<b>100 SSP</b>	
	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	<b>(V) Storage and stores buildings</b>				
12.1	<b>Opening of storage and Stores building records</b>	<b>25 SSP</b>	<b>50 SSP</b>	<b>300 SSP</b>	
	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	<b>(W) Other charges</b>				
13.1	<b>Appeal against the decision of Registrar of lands</b>	<b>25 SSP</b>	<b>30 SSP</b>	<b>150 SSP</b>	
	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	
13.2	<b>Appeal against the Decision of Chief Registrar General of Lands</b>	<b>50 SSP</b>	<b>50 SSP</b>	<b>200 SSP</b>	
	Appeal Fee	30 SSP	30 SSP	150 SSP	

S/No.	Descriptions	Old Fees Calculations	New Fees Calculations	2018/20 Proposed Fees	
	Administrative Fee	19 SSP	18 SSP	48 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.3	<b>Appeal against Plot Valuation</b>	<b>25 SSP</b>	<b>30 SSP</b>	<b>150 SSP</b>	
	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	<b>Confirmation of Company File</b>	<b>50 SSP</b>	<b>50 SSP</b>	<b>200 SSP</b>	
	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	<b>Confirmation of Signature of Delegated Person by Company</b>	<b>5 SSP</b>	<b>50 SSP</b>	<b>200 SSP</b>	
	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	<b>Resembling of Delegated Person Signature</b>	<b>5 SSP</b>	<b>50 SSP</b>	<b>200 SSP</b>	
	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	<b>Change of Register by Court Order "1<sup>st</sup> Class"</b>	<b>2.5%</b>	<b>50 SSP</b>	<b>175 SSP</b>	
	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	<b>Changes of Register by</b>	<b>2.5%</b>	<b>40 SSP</b>	<b>150 SSP</b>	

S/No.	Descriptions	Old Fees Calculations	New Fees Calculations	2018/20 Proposed Fees	
	<b>Court Order “2<sup>nd</sup> Class”</b>				
	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	<b>Changes of Register by Court Order “3<sup>rd</sup> Class”</b>	<b>2.5%</b>	<b>30 SSP</b>	<b>125 SSP</b>	
	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	

**(X) PROPOSED ATTESTATION FEES**

S/No.	Descriptions	Other Government Institutions	Fees (SSP)	Current Fees for JOSS (SSP)	Proposed Fess (SSP)
<b>Stamps of Certificate</b>					
1	Marriage Certificate	MOFA	30	-	100
2	Divorce Certificate	MOFA	40	-	100
3	Authentication of Church/Mosques Deceased or Heirs Certificate		30		50
<b>(Y) Declarations</b>					
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 26: Ministry of Justice (Registration Fees/ Charges)**

S/No.	Charges/fees	FY 2018/19 Approved Rates		FY 2019/20 Proposed 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		150
	<b>Fees for Government Contracts</b>			2%	
21	Authentications	2%		2%	
22	Retrieving a Copy of Contract	2%		2%	

**Schedule 27(a): Criminal Investigation Department (CID)**

S/No.	Charges/fees	FY 2018/19 Approved Rate		FY 2019/20 Proposed Rate	
		SSP	USD	SSP	USD
	<b>A</b>				
1	Company owned by the National (1. Stamp Approval 500 SSP 2. Letter of no Objection 500 SSP)	1,000		1,000	
2	Company where a National and a Foreigner (S) are Partners (1. Stamp Approval 500 SSP 2. Letter of no Objection 1000 SSP)	2,500		2,500	

3	Clearing & Forwarding Companies/Agents owned by a National (1 .Stamp Approval 750 SSP 2. Letter of no Objection 1000 SSP)	2,500		2,500	
4	Clearing & Forwarding Companies/Agents owned by a Foreigner (s) (1 .Stamp Approval 400 USD 2. Letter of no Objection 600 USD)		1,000		1,000
5	International Non-governmental Organization (INGO) - (1 .Stamp Approval 400 USD 2. Letter of no Objection 600 USD)		1,000		1,000
6	National Non-governmental Organization (NNGO) - (1 .Stamp Approval 1000 SSP 2. Letter of no Objection 1000 SSP)	3,500		3,500	
7	INGO & NNGO (Transportation permit to transport item out of South Sudan 500 USD)		700		700
8	INGO & NNGO (Transportation permit to transport item within South Sudan 200 USD)				
9	Association/ Communities Shops/ etc(1. Stamp Approval 500 SSP )	1,000		1,000	
10	Companies Supplying door to door (Fuel) item within South Sudan (1. Transportation Permit 200 SSP and Transportation permit 50 USD for 2 months)	50			50
11	Company (100% South Sudanese) (ies)/ individual (s) transporting items out of South Sudan (1. Transportation Permit 400 SSP and 2. Transportation permit 1000 SSP)	1,000		1,000	
12	Company (100% Foreign) (ies)/ individual (s) transporting items within South Sudan 100 USD)		100		100

**Schedule 27(b): Prisons Service (Land Rental)**

S/N0.	Charges/fees	FY 2018/19 Approved		FY 2019/20 Proposed Rate	
		SSP	USD	SSP	USD
1	Star Hotel	120,000		120,000	
2	Grand Hotel	80,000		80,000	

**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, I, **Gen. Salva Kiir Mayardit**, President of the Republic of South Sudan, hereby Assent to the Financial ACT, 2019/2020 and sign it into law.

Signed in Juba this 17<sup>th</sup> day of the month of SEPT. in the year, 2019.

A large, stylized handwritten signature in black ink, consisting of a large loop at the top and a series of horizontal strokes below, enclosed within a large oval shape.

**Gen. Salva Kiir Mayardit**

**President,**

**Republic of South Sudan**

**RSS - Juba.**