

LAWS OF SOUTH SUDAN

FINANCIAL ACT, 2014/2015

June 2015

LAWS OF SOUTH SUDAN

FINANCIAL ACT, 2014/2015

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LAWS OF SOUTH SUDAN

FINANCIAL ACT, 2014/2015

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 2014/2015" 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.

"Small business / enterprise:" refers to a business /enterprise making sales of a value between SSP 0 - 1,000,000 per annum;

"Medium business / enterprise" refers to a business /enterprise making sales of a value between SSP 1,000,001 – 30,000,000 per annum;

"Large business / enterprise" refers to a business /enterprise making sales of a value between SSP 30,000,001 – and above per annum;

"Agency" means any Government entity responsible for the collection of revenues under this act;

“**Minister**” means the National Minister of Finance & Economic Planning in the Government of the Republic of South Sudan;

“**Ministry**” means the National Ministry of Finance & Economic Planning in the Government of the Republic of South Sudan; and

“**President**” means the President of the Republic of 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 which 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*.

“**Representation costs**” means all costs related to promotion of the business or its products and includes costs for publicity, advertising, entertainment, and representation.

“**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. **Charges, rates, and rate limits for 2014/15**

- (1) Personal income tax is charged for the tax year 2014/15 on taxable income from wages and taxable income from entrepreneurial activities
- (2) For that tax year the rate limits remain unchanged from the *Taxation Act, 2009, Section 56*. Specifically –
 - (a) taxable incomes that are up to SSP 300 per month are not subject to personal income tax (0%).
 - (b) The taxable incomes that are from SSP 301 - 5,000 per month at the rate of ten percent (10%).
 - (c) The taxable incomes that are from SSP 5,001 per month and above are charged at the rate of fifteen percent (15%).

5. **Deductions**

- (1) Deductions from gross income in the calculation of taxable income are allowed for the tax year 2014/15.
- (2) For that tax year allowable deductions for gross income from wages are unchanged from Section 58 (3) of the *Taxation Act, 2009* as amended by the *Civil Service Pension Scheme Act, 2013*. Specifically:
 - (a) A pension contribution of up to eight percent (8%) of gross wages to a GRSS approved funded pension scheme, shall be allowed as a deduction from gross income.
- (3) For that tax year allowable deductions from gross income from entrepreneurial activities are unchanged from Section 59 of the *Taxation Act, 2009*.

(a) **Exemptions**

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*.

CHAPTER 3

BUSINESS PROFIT TAX

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 (Amendment) Act, 2011* 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* and means 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” according to Section 68 of the *Taxation Act, 2009*; means the difference between gross income earned or received during the tax period and any deductions allowable.

6. Charges, rates and rate limits for 2014/15

Business profit tax is charged for the tax year 2014/15 on the taxable profits of business organisations.

7. **Deductions**

- (1) Deductions from gross income in the calculation of taxable profit are allowed for the tax year 2014/15.
- (2) For that tax year allowable deductions are unchanged from Sections 70 to 81 of the *Taxation Act, 2009*.

8. **Exemptions**

Income exempted from business profit tax is unchanged from section 69 (1) (a) to (d) of the Taxation Act 2009.

CHAPTER 4

ADVANCE PAYMENT OF INCOME TAX ON IMPORTED GOODS

9. **Charges and rates for 2014/15**

- (1) Advance payment of income tax on imported goods is charged for the tax year 2014/15.
- (2) For the tax year, the withholding rates are as follows:

Advance Business Profit Tax Payment on Imported Goods.

No.	Description	Tax Rate	Agency
1	All imported food items	2%	Taxation
2	All other imported goods	4%	Taxation

10. Exemptions

(1) Exemptions are provided for in Section 88 of the *Taxation Act, 2009*.

Specifically these exemptions include:

- (a) humanitarian aid when imported by a bona fide organization as prescribed by regulations;
- (c) goods imported by a contractor, other than a local contractor, in the performance of a contract with the United Nations, the UN Specialized Agencies, or other international or governmental donors to the GRSS;
- (d) goods imported by the United Nations, the UN Specialized Agencies, or other international or governmental donors to the GRSS;
- (e) personal goods accompanying a traveller except goods for resale; and
- (f) used household effects of any person intending to take up permanent residence in South Sudan.

(2) Notwithstanding these exemptions above, all exempted individuals and organizations are required to pay at the port of entry and reimbursed within thirty (30) days after verification and authentication of the imported goods.

(3) The Minister of Finance and Economic Planning shall be the sole authority to issue exemptions letters and authorizes reimbursements.

PART 2

TAXES ON GOODS AND SERVICES

CHAPTER 5

SALES TAX ON DOMESTICALLY PRODUCED GOODS

11. **Charges, assessment value and rates for 2014/15**

- (1) Sales tax on domestically produced goods is charged for the tax year 2014/15 on producers of goods in South Sudan.
- (2) For that tax year the value on which the tax is assessed is the greater of the manufacturers selling price inclusive of excise duties or fair market value.
- (3) For that tax year the rate is fifteen percent (15%) as per the *Taxation Amendment Act, 2012*.

CHAPTER 6

SALES TAX ON HOTEL, RESTAURANT AND BAR SERVICE

12. **Charges, and rates for 2014/15**

- (1) Sales tax on hotel, restaurant and bar services is charged for the tax year 2014/15 for all providers of these services in South Sudan.
- (2) For that tax 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 tax year the rate is unchanged from fifteen percent (15%) per Schedule IV of the *Taxation Amendment Act, 2012*.

CHAPTER 7

SALES TAX ON IMPORTED GOODS

13. **Charge, assessment value and rates for 2014/15**

- (1) Sales tax on imported goods is charged for the tax year 2014/15 on importers of goods into South Sudan.
- (2) For that tax year the value on which the tax is assessed is the customs value, plus excise duty and customs duty.
- (3) For that tax year the rate is unchanged from fifteen percent (15%) as per Schedule IV of the *Taxation Amendment Act, 2012*.

14. Exemptions

- (1) Where provided by an Agreement with GRSS, the United Nations, the UN Specialized Agencies, diplomatic missions, or other international donors or their contractors that import goods or supply or purchase goods or services in South Sudan are exempt from the sales tax BUT only to the extent that such goods or services are directly related to the diplomatic mission or donor-funded project.
- (2) Notwithstanding subsection (1) above, all sales tax become immediately due and payable if the goods are disposed off in South Sudan to private persons or are no longer used in or are necessary for the diplomatic mission or donor-financed projects, unless the ownership of goods is transferred to the Republic or another person exempt from excise tax under this section.

CHAPTER 8

EXCISE DUTIES

15. 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 7 below).

“Excisable service” means any service subject to this Chapter, and includes: air transport services; insurance services; telecommunication services; and hotel and restaurant services (as provided in Schedule 7 below).

16. **Charges, and assessment value rates for 2014/15**

(1) Excise duties are charged for the tax year 2014/15 on 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 tax is assessed, shall be the greater of the manufacturer's selling price or fair market value of goods produced in South Sudan or, in the case of imported goods, the customs value or, in the case of services the greater of the amount paid for the service or fair market value.

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

(4) For that tax year the rates are unchanged as set forth in Schedule 7 of this Act.

17. Exemptions

- (1) Where provided by an Agreement with the Republic, the United Nations, the UN Specialized Agencies, diplomatic missions, or other international donors or their contractors that import goods or supply or purchase goods or services in South Sudan are exempt from the excise tax but only to the extent that such goods or services are directly related to the diplomatic mission or donor-funded projects.
- (3) Notwithstanding subsection (2) above, all excise taxes become immediately due and payable if the goods are disposed off in South Sudan to private persons or are no longer used in or are necessary for the diplomatic mission or donor-financed projects, unless the ownership of goods is transferred to the Republic or another person exempt from excise tax under this section.

CHAPTER 9

CUSTOMS DUTIES

18. 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 the customs service and includes any person currently acting in such capacity in absence of the commissioner.

19. Charges, assessment values and rates for 2014/15

- (1) Customs duties are charged for the tax year 2014/15.
- (2) The value, on which tax is assessed, is the customs value.
- (3) For that tax year the rates that shall apply are as set forth in Schedule 8 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.
- (5) As set forth in Section 52 (3) of the *Customs Service Act, 2013*, the customs shall impose higher rates of duties or additional rates 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.
- (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 unified duty of 10% of the value on imported goods of a non-commercial nature accompanying passenger baggage if the value of such goods is not exceeding USD 500.

20. Exemptions

- (1) As set forth in Chapter 8 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 country;
- (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) seeds imported 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 as advertising models
- (n) re-imports provided that certain conditions as outlined in Section 56 of the *Customs Service Act, 2013* are met;
- (o) goods exported for repair and then re-imported are liable only for the duties on the value of the 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

21. Charges and fees for 2014/15

- (1) Fees related to the control of imports of food and drugs are charged for 2014/15
- (2) For that tax year the fees that shall apply are set forth in Schedule 9 of this Act;
- (3) The authorised spending agency with regard to the control of imports of food and drugs and collection of fees in respect of 22 (2) is the Drug and Food Control Authority.

CHAPTER 11

FEES RELATING TO THE REGISTRATION OF NON -GOVERNMENTAL ORGANISATIONS (NGO's)

22. Charges and fees for 2014/15

- (1) Fees related to the registration of non-governmental organisations are charged for 2014/15
- (2) For that tax year the fees that shall apply are set forth in Schedule 10 of this Act;
- (3) The authorised spending agency with regard to the registration of non-governmental organisations and the collection of fees in respect of 23 (2) is the Ministry of Justice, and licensing is the Bureau of Religious Affairs in the Office of the President.

CHAPTER 12

FEES RELATING TO COMPANIES OPERATING IN THE PETROLEUM AND MINING SECTORS

23. Charges and fees for 2014/15

- (1) Fees related to the exploration licenses, registration and license renewal of companies operating in the Petroleum and Mining sectors are charged for 2014/15.
- (2) For that tax year the fees that shall apply are set forth in Schedule 11(a) and (b) of this Act.
- (3) The authorised spending agency with regard to the collection of charges and fees in respect of 24 (2) is the Ministry of Petroleum and Mining.

CHAPTER 13

FEES RELATING TO SECURITY SECTOR

24. Charges and fees for 2014/15

- (1) Fees related to security are charged for 2014/15
- (2) For that tax year the fees that shall apply are set forth in Schedule 12 of this Act;
- (3) The authorised spending agency with regard to the collection of fees in respect of 25 (2) is the Ministry of Interior and National Security.

CHAPTER 14

FEEES RELATING TO CIVIL REGISTRY, PASSPORTS AND IMMIGRATION CONTROL

25. Charges and fees for 2014/15

- (1) Fees related to civil registry, passports and immigration control, and traffic control are charged for 2014/15.
- (2) For that tax year the fees that shall apply are set forth in Schedule 13 of this Act,
- (3) The authorised spending agency with regard to the collection of fees in respect of 26 (2) is the Ministry of Interior.

CHAPTER 15

FEEES RELATING TO COMPANIES, NGOs AND FAITH-BASED ORGANIZATIONS REGISTRATION AND ADMINISTRATION

26. Charge and fees for 2014/15

- (1) Fees related to companies, NGOs and Faith-based Organizations registration and administration are charged for 2014/15
- (2) For that tax year the fees that shall apply are set forth in Schedule 14 of this Act;
- (3) The authorised spending agency with regard to the collection of fees in respect of 27 (2) is the Ministry of Justice.

CHAPTER 16

FEEES RELATING TO WORK PERMITS

27. Charges and fees for 2014/15

- (1) Fees related to work permits for foreign workers and expatriate staff are charged for 2014/15.
- (2) For that tax year the fees that shall apply are set forth in Schedule 15 of this Act;
- (3) The authorised spending agency with regard to the collection of fees in respect of 28 (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

28. Charges and fees for 2014/15

- (1) Fees related to trade licensing, certification and the import of goods are charged for 2014/15.
- (2) For that tax year the fees that shall apply are set forth in Schedule 16 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 29 (2) is the Ministry of Trade, Industry and Investment.

29. Penalties

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

CHAPTER 18

FEES RELATING TO TOURSIM AND WILDLIFE CONSERVATION

30. Charges and fees for 2014/15

- (1) Fees related to tourism and wildlife conservation are charged for 2014/15.
- (2) For that tax year the fees that shall apply are set forth in Schedule 17 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 31 (2) is the Ministries of Interior and Agriculture.

CHAPTER 19

FEES RELATING TO TELECOMMUNICATIONS AND POSTAL SERVICES

31. Charges and fees for 2014/15

- (1) Fees related to telecommunications and postal services are charged for 2014/15
- (2) For that tax year the fees that shall apply are set forth in Schedule 29 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 32 (2) is the Ministry of Telecommunications and Postal Services.

CHAPTER 20

FEES RELATING TO CIVIL AVIATION

32. Charges and fees for 2014/15

- (1) Fees related to civil aviation are charged for 2014/15.
- (2) For that tax year the fees that shall apply are set forth in Schedule 18 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 33 (2) is the Ministry of Transport.

CHAPTER 21

FEES RELATING TO AGRICULTURE AND FORESTRY PRODUCTION AND PRODUCTS

33. Charges and fees for 2014/15

- (1) Fees related to agriculture and forestry production and products are charged for 2014/15
- (2) For that tax year the fees that shall apply are set forth in Schedule 19 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 34 (2) is the Ministry of Agriculture, Forestry, Cooperatives and Rural Development.

CHAPTER 22

FEES RELATING TO MEDICAL COMMISSION EXAMINATIONS AND CERTIFICATIONS

34. Charges and fees for 2014/15

- (1) Fees related to medical committee examinations and certifications are charged for 2014/15
- (2) For that tax year the fees that shall apply are set forth in Schedule 20 of this Act.

- (3) The authorised spending agency with regard to the collection of fees in respect of 35 (2) is the Ministry of Health.

CHAPTER 23

FEES RELATING TO THE LICENSING OF FAITH BASED ORGANISATIONS

35. Charges and fees for 2014/15

- (1) Fees related to the registration of faith based organisations are charged for 2014/15
- (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 to the collection of fees in respect of 36 (2) is the Office of the President.

CHAPTER 24

FEES RELATING TO INFORMATION AND BROADCASTING

36. Charges and fees for 2014/15

- (1) Fees related to information and broadcasting are charged for 2014/15
- (2) For that tax year the fees that shall apply are set forth in Schedule 22 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 37 (2) is the Ministry of Information and Broadcasting.

CHAPTER 25

FEES RELATING TO PROVISION OF ELECTRICITY

37. Charges and fees for 2014/15

- (1) Fees related to the provision of electricity are charged for 2014/15
- (2) For that tax year the fees that shall apply are set forth in Schedule 23 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 38 (2) is the Electricity Corporation.

CHAPTER 26

FEES RELATING TO THE PROVISION OF WATER

38. Charges and fees for 2014/15

- (1) Fees related to the provision of water are charged for 2014/15.
- (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 39 (2) is the South Sudan Urban Water Corporation.

CHAPTER 27

FEES RELATING TO THE PROVISION OF EDUCATION

39. Charges and fees for 2014/15

- (1) Fees related to the provision of education are charged for 2014/15
- (2) For that tax year the fees that shall apply are set forth in Schedule 25 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 40 (2) is the Ministry of Education, Science & Technology.

CHAPTER 28

FEEES RELATING TO THE CERTIFICATION OF INVESTMENTS

40. Charges and fees for 2014/15

- (1) Fees related to the certification of investments are charged for 2014/15
- (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 41 (2) is the South Sudan Investment Authority.

CHAPTER 29

FEEES RELATING TO THE PROVISION OF JUDICIARY SERVICES

41. Charges and fees for 2014/15

- (1) Fees related to the provision of Judiciary Services are charged for 2014/15
- (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 respect of 42 (2) is the Judiciary of South Sudan.

CHAPTER 30

FEES RELATING TO THE PROVISION OF MEASUREMENT AND STANDARDISATION SERVICES

42. Charges and fees for 2014/15

- (1) Fees related to the provision of measurement and standardisation services are charged for 2014/15
- (2) For that tax year the fees that shall apply are set forth in Schedule 28 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 43 (2) is the National Bureau of Standards.

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, 2014/2015 and sign it into law.

Signed in Juba this _____ Day of the Month of _____ in
the year 2015.

Gen. Salva Kiir Mayardit
 President,
 Republic of South Sudan (RSS)
 Juba.

Schedule 1

Personal Income Tax

S/No.	Rate Limits	Rate	Agency
1	Monthly taxable income up to and including 300 SSP	0%	Taxation
2	Monthly taxable income between 301 SSP to 5,000 SSP	10%	Taxation
3	Monthly taxable income of 5,001 SSP and above	15%	Taxation

Schedule 2

Business Profit Tax

S/No.	Type of Business	Tax Rate	Agency
1	Small Business Enterprises, SSP 0 – 1,000,000	10%	Taxation
2	Medium Business Enterprises, SSP 1,000,001- 30,000,000	20%	Taxation
3	Large Business Enterprises, SSP 30,000,001- above	25%	Taxation

Schedule 3

Advance Payment of Income Tax on Imported Goods

S/No.	Description	Tax Rate	Agency
1	All imported food items	2%	Taxation
2	All other imported goods	4%	Taxation

Schedule 4

Sales Tax on Domestically Produced Goods

S/No.	Type of Business	Tax Rate	Agency
1	Small Business / Enterprises SSP 0 – 1,000,000	15%	Taxation
2	Medium Business / Enterprises SSP 1,000,001 – 30,000,000	15%	Taxation
3	Large Business / Enterprises SSP 30,000,001 and above	15%	Taxation

Schedule 5

Sales Tax Rates on Hotel, Restaurant and Bar Services

S/No.	Type of Business	Tax Rate	Agency
1	Small Business / Enterprises 0 – 1,000,000	15%	Taxation
2	Medium Business / Enterprises SSP1,000,001 – 30,000,000	15%	Taxation
3	Large Business / Enterprises SSP 30,000,001 and above	15%	Taxation

Schedule 6

Sales Tax on Imported Goods

S/No.	Type of Business	Tax Rate	Agency
1	Small Business / Enterprises SSP 0 – 1,000,000	15%	Taxation
2	Medium Business / Enterprises SSP 1,000,001 – 30,000,000	15%	Taxation
3	Large Business / Enterprises SSP 30,000,001 and above	15%	Taxation

Schedule 7

Excise Duties

Harmonized System Number	Product	Tax Rate	Agency
2009	Fruit juices	5%	Taxation
2201	Waters, including natural or artificial mineral waters	5%	Taxation
2202	Soft drinks and other flavoured waters	5%	Taxation
2203	Beer made from malt	50%	Taxation
2204	Wine of fresh grapes , including fortified wines; grape (other than unfermented grape)	50%	Taxation
2205	Vermouth and other wines of fresh grapes flavoured with plants. or aromatic substances	50%	Taxation
2206	Other fermented beverages (including cider, prune wine, rice wine, or sake, sherry, and mead)	50%	Taxation
2207.10.30	Indentured ethyl alcohol of an alcoholic strength by volume of 80	100%	Taxation

Harmonized System Number	Product	Tax Rate	Agency
	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%	Taxation
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes	100%	Taxation
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences	100%	Taxation
2710.10.10, 2710.00.15, 2710.00.18	Gasoline, diesel fuel and other petroleum products	5%	Taxation
8705	Buses	10%	Taxation
8703	Motor cars principally designed for the transport of persons	20%	Taxation
8704	Motor vehicles for the transport of goods	10%	Taxation
8707	Bodies of cars	5%	Taxation
8711	Motorcycles	20%	Taxation
	Air transport services	10%	Taxation
	Charter services	20%	Taxation

Harmonized System Number	Product	Tax Rate	Agency
	Telecommunication services	10%	Taxation
	Insurance premiums	5%	Taxation

Schedule 8

Customs Duties

Tariff lines	Applicable imports	Tariff Rate	Agency
9	Agricultural tools	1%	Taxation
28	Pharmaceutical and Medical products	1%	Taxation
13	Clothing, bed wear and footwear (children's clothing and footwear, and mattresses)	2%	Taxation
24	Kitchen utensils	2%	Taxation
23	Household items	2%	Taxation
3	Fish	2%	Taxation
31	Stationary and games	3%	Taxation
20	Electronics (household)	3%	Taxation
36	Generators	3%	Taxation
40	Battery equipment (vehicle batteries, motorcycle batteries, battery volts)	3%	Taxation
12	Household appliances	3%	Taxation
29	Industrial equipment (weight scales, jacks, battery volts)	3%	Taxation
8	Petroleum products	3%	Taxation
1	Toothpaste	3%	Taxation
11	Plastic products	3%	Taxation
2	Edible products (Cereal, Eggs)	3%	Taxation
51	Building materials	3%	Taxation
12	Carpentry tools	3%	Taxation
1	Compressor machines	3%	Taxation

Tariff lines	Applicable imports	Tariff Rate	Agency
		3%	Taxation
129	Vehicle Tyres	5%	Taxation
79	Clothing, bed wear and footwear (textiles, shirt materials, cotton materials, clothing, footwear, bed wear, bags & briefcases)	5%	Taxation
9	Bathroom products	5%	Taxation
25	Edible products (macaroni / cereal, chips, powdered milk, tomato paste, butter (margarine), beans, food dyes, baking products, confectionary, flour, coffee, fresh milk, cooking oil)	5%	Taxation
1	Live animals (Turkeys)	5%	Taxation
1	Shoe polish	5%	Taxation
6	Other Building materials (eye glass, pad locks, papyrus mats, assorted timbers, gypsum)	5%	Taxation
20	Transport vehicles and accessories (motorcycles, motorcycle tyres, engines, motor vehicles and bicycles)	8%	Taxation
6	Stationary and games (indoor games)	10%	Taxation
97	Electronic equipment (watches, clocks, audio visual equipment, mobile phones, computers)	10%	Taxation
6	Household Appliances	10%	Taxation
3	Petroleum products (diesel, petrol and jet)	10%	Taxation
6	Jewellery	10%	Taxation
11	Agriculture and forestry products	10%	Taxation
14	Tobacco products	10%	Taxation
20	Edible products (fruit, meat, sardines, sweets, rice, tea leaves, coffee powder, seeds and nuts)	10%	Taxation
3	Other Building materials (ventilators and ceramic tiles)	10%	Taxation
10	Furniture	10%	Taxation
3	Other bathroom products (petroleum jelly, perfumes, baby powder)	12%	Taxation
17	Edible products (other fruit and vegetables, sodas, energy drinks, mineral waters)	12%	Taxation
9	Live animals	12%	Taxation
7	Alcoholic beverages (beers)	12%	Taxation
3	Hygienic products (cosmetics and shampoo)	20%	Taxation
4	Alcoholic beverages (wines & spirits)	20%	Taxation

Tariff lines	Applicable imports	Tariff Rate	Agency
2	Car engines	20%	Taxation

Schedule 9

Fees related to the control of imports of food and drugs

S/No.	Description	Amount SSP	Amount USD
A	Market Authorization		
1	Drug Notification fees		50
2	Pharmaceutical dosage form Dossier evaluation fee		200
3	Medicines Provisional registration fee		100
S/No.	Description	Amount SSP	Amount USD
4	Issue of the Final registration certificate and registration for every pack & strength fee		1,000
5	Pharmaceutical form analysis fee		500
6	Pharmaceutical form analysis fee (NGO)		100
7	Appeal on 1 st decision fees		100
8	Appeal on 2 nd decision fees		200
9	Change of pharmaceutical specifications registration fees		100
10	Renewal of pharmaceutical dosage form registration fees		1,000
11	Pharmaceutical form registration increase fees		100
12	Manufacturing company dossier evaluation fees		200
13	Cosmetics analysis fees		100
14	Registration of cosmetics fees		1,000

15	Medical devices registration fees		1,000
16	Medical consumables registration fees		500
17	Laboratories devices registration fees		500
18	Medical devices analysis fees		500
19	Minor contravenes/fail fine for specifications of pharmaceutical form, medical devices & cosmetics fees	15,000	
20	Minimum contravenes/fail fine for specifications of pharmaceutical form, medical devices & cosmetics fees	30,000	
21	Major contravenes/fail fine for specifications of pharmaceutical form, medical devices & cosmetics fees	50,000	
B	Registration and Licensing		
1	Revaluation of application for premises of manufacturing company or line of production in any drug manufacturer fees	4,000	
S/No.	Description	Amount SSP	Amount USD
2	Registering Certificate of foreign manufacturing company in DFCA register fees	10,000	
3	Renewal of registering Certificate of foreign manufacturing company in DFCA register fees		
4	Registering of drug manufacturing company without inspection visit fees	10,000	
5	National/Local Manufacturing license fees	5,000	
6	National Manufacturing license renewal fees	1,000	
7	Local representative of foreign manufacturer	5000	
8	Operating wholesale/Importation/Distributor license	10,000	
9	Renewal Wholesale/Importation/Distributor license	5,000	
10	Suitability of premises License (Importers/Wholesales/Distributers)	500	

11	Suitability of premises License (Retail Pharmacy)	200	
12	Suitability of premises License (Community Drug Shop)	50	
13	Operating license(Retail Pharmacy)	1,000	
14	Operating license(Community Drug Shop)	200	
15	Application for information fees	2,000	
16	Application for Import verification fee Performa value	0.1%	
17	Import Verification fees	500	
C	Inspection		
1	Inspection of the premises fees (Importers/Wholesales/Distributers)	1,000	
2	Inspection of the premises fees(Retail Pharmacy)	100	
3	Inspection of the premises fees (Community Drug Shop)	100	
S/No.	Description	Amount SSP	Amount USD
4	cGMP Inspection of the premises fees (Manufacturing companies)		4,000
5	Disposal fee per kilo gram	100	
D	Quality Control Laboratory		
1	Sample testing (Minilab) per kilo gram	20	
2	Full compendium analysis		500
3	Application for information fees	2,000	

Schedule 10

10 (a): Fees related to the registration of non-governmental organisations

Description	Amount SSP	Amount USD	Agency
Registration – National NGO	1,200		Justice
Registration – International NGO		1,500	Justice

10 (b): Fees related to the Licence of non-governmental organisations

Description	Amount SSP	Amount USD	Agency
National NGO	2,000		Humanitarian Affairs
International NGO		2,500	Humanitarian Affairs

Schedule 11

11 (a): Fees relating to Licensing of companies operating in the –Petroleum Sector

Description	Amount SSP	Amount USD	Agency
Registration – National Company	3,000		Petroleum & Mining
Registration–International Company		15,000	Petroleum & Mining
Registration– Supplies Company	15,000		Petroleum & Mining
Registration - Petrol Station	12,500		Petroleum & Mining
Registration – Depot	25,000		Petroleum & Mining
Registration - Gas Depot	20,000		Petroleum & Mining
Renewal - Nat. Comp	3,000		Petroleum & Mining
Renewal–International Company		12,000	Petroleum & Mining
Renewal – Supplies Company	15,000		Petroleum & Mining
Renewal - Petrol Station	12,500		Petroleum & Mining
Renewal – Depot	25,000		Petroleum & Mining
Renewal - Gas Depot	20,000		Petroleum & Mining
Exploration License	31,500		Petroleum & Mining

11 (b): Fees relating to Licensing of companies operating in the Mining Sector

Table 1

		SSP
1.0	Reconnaissance License¹⁾	
1.1	Application Processing Fee	28,000
1.2	Registration Fee	1,400

Table 2

		SSP
2.0	Exploration License	
2.1	Application Processing Fee	30,000
2.2	Registration Fee	1,500
2.3	Base Amount per CU (for calculating minimum expenditure)	42.50
2.4	Annual Rent per CU (~20SSP/ km ²)	4.30
2.5	Exploration License Term Renewal Application Processing Fee: (1 st renewal)	45,000
2.6	Exploration License Term Renewal Application Processing Fee: (2 nd renewal)	90,000
2.7	Late Application Term Renewal Filing Fee (1st renewal)	22,500
	Exploration License	SSP
2.8	Late Application Term Renewal Filing Fee (2nd renewal)	45,000
2.9	Renewal Registration Fee (1st renewal)	2,250
2.10	Renewal Registration Fee (2nd renewal)	4,500
2.11	Application for Exploration License Relinquishment Processing Fee	6,000
2.12	Registration Fee for Relinquishment	300
2.13	Application for Exploration License Suspension Processing Fee	9,000
2.14	Registration Fee for Suspension	450

Table 3

		SSP
3.0	Small-Scale Mining License	
3.1	Application Processing Fee	20,000
3.2	Registration Fee	1,000
3.3	Annual Rent per CU (~2500SSP/ km ²)	532
3.4	Application for Term Renewal Late Filing Fee	10,000
3.5	Application for Term Renewal Processing Fee	10,000
3.6	Renewal Registration Fee	500
3.7	Application for Small-Scale Mining License Relinquishment	10,000

	Processing Fee	2,000
3.8	Registration Fee for Relinquishment	

Table 4

		SSP
4.0	Large-Scale Mining License	100,000
4.1	Application Processing Fee	10,000
4.2	Registration Fee	1,063
4.3	Annual Rent per CU (~5000SSP/ km ²)	100,000
4.4	Application for Term Renewal Processing Fee	50,000
4.5	Application for Late Term Renewal Filing Fee	20,000
4.6	Renewal Registration Fee	50,000
4.7	Application for Large-Scale Mining License Relinquishment Processing Fee	10,000
4.8	Registration Fee for Relinquishment	50,000
4.9	Area Enlargement Processing Fee	10,000
4.10	Enlargement Registration Fee	

Table 5

		SSP
5.0	Exploration and Mining Agreement	50,000
5.1	Exploration and Mining Agreement Negotiations Process Application Fee	10,000
5.2	Exploration and Mining Agreement Registration Fee	

Table 6

		SSP
6.0	License Consolidation	10,000
6.1	Application to Consolidate (Small-Scale) Mining Licenses Processing Fee	2,000
6.2	Consolidation Registration Fee	50,000
6.3	Application to Consolidate (Large-Scale) Mining Licenses Processing Fee	10,000
6.4	Consolidation Registration Fee	

Table 7

		SSP
7.0	Conversion	20,000
7.1	Application to Convert a License Processing Fee	4,000
7.2	Conversion Registration Fee	

Table 8

8.0	Mineral Title Transfer Application Processing Fee	SSP
8.1	Exploration License	9,000
8.2	Small-Scale Mining License	6,000
8.3	Large-Scale Mining License	30,000

Table 9

9.0	Mineral Title Transfer Registration Fee	SSP
9.1	Exploration License	1,800
9.2	Small-Scale Mining License	1,200
9.3	Large-Scale Mining License	6,000

Table 10

10.0	Surrender	SSP
10.1	Application Processing Fee	10,000
10.2	Registration Fee	2,000

Table 11

11.0	Retention License	SSP
11.1	Application Processing Fee	10,000
11.2	Registration Fee	2,000

Table 12

12.0	Miscellaneous	SSP
12.1	Certified copy of any Mineral Title	250
12.2	Certified Copy/Extract of any File or Account Record per page	15

*Unless otherwise noted in the Regulations, all fees and payments in these tables are nonrefundable and are to be paid at, or remitted to a dedicated treasury account.

Table 13: Minimum Exploration Operations Expenditure* required per CU of Exploration Area

	License Year Factor	Factor	SSP
1	Application Processing Fee	1 x base amount**	
2	Registration Fee	2 x base amount	
3	Base Amount per CU (for calculating minimum expenditure)	3 x base amount	
4	Annual Rent per CU (~20SSP/ km2)	4 x base amount	
5	Exploration License Term Renewal Application Processing Fee: (1 st renewal)	5 x base amount	
6 to 10	<ul style="list-style-type: none"> • Exploration License Term Renewal Application Processing Fee: (2nd renewal) • Late Application Term Renewal Filing Fee (1st renewal) • Late Application Term Renewal Filing Fee (2nd renewal) • Renewal Registration Fee (1st renewal) • Renewal Registration Fee (2nd renewal) 	10 x base amount	
10 to 15	<ul style="list-style-type: none"> • Application for Exploration License Relinquishment Processing Fee • Registration Fee for Relinquishment • Application for Exploration License Suspension Processing Fee • Registration Fee for Suspension 	20 x base amount	

NB/ Foot Notes

***all fees and payments in this table are non-refundable and are to be paid at, or remitted to a dedicated treasury account**

**** Base Amount; see Table 2 below**

2.0	Exploration License	SSP
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2.1	Application Processing Fee	30,000
2.2	Registration Fee	1,500
2.3	Base Amount per CU (for calculating minimum expenditure)	42,50
2.4	Annual Rent per CU (~20SSP/ km ²)	4,30
2.5	Exploration License Term Renewal Application Processing Fee: (1 st renewal)	45,000
2.6	Exploration License Term Renewal Application Processing Fee: (2 nd renewal)	90,000
2.7	Late Application Term Renewal Filing Fee (1st renewal)	22,500
2.8	Late Application Term Renewal Filing Fee (2nd renewal)	45,000
2.9	Renewal Registration Fee (1st renewal)	2,250
2.10	Renewal Registration Fee (2nd renewal)	4,500
2.11	Application for Exploration License Relinquishment Processing Fee	6,000
2.12	Registration Fee for Relinquishment	300
2.13	Application for Exploration License Suspension Processing Fee	9,000
2.14	Registration Fee for Suspension	450

Annual Rent

	SSP per CU
Exploration License	4,30
Small-Scale Mining License	532
Large-Scale Mining License	1,063

Royalty Rates by assessed Minerals

Factor Mineral

1	
2	Uranium,
3	
3.3	Precious Stones
4	
5	
6	Gold, PGM
7	
8	
9	Coal
11	Copper, Chrome, others
12	Construction material

Schedule 12

Fees relating to Security Sector

Description	Amount SSP	Agency
National Road License: <ul style="list-style-type: none"> • Vehicle for personal use • Commercial Vehicles • Heavy Duty Vehicles • Road Worthy License • Temporary Plate License • Police Courts • Military Court Martial • Other Organized Forces Courts • Prisons Service Revenues • Fire Brigade Service Fees 	100	Police
Finger Print Certificate – Nationals	140	Police
Finger Print Certificate – Foreigners	350	Police
Certificate of Good Conduct (CID) National Security Clearance Certificate Firearms/ammunitions and explosives Registration: <ul style="list-style-type: none"> • Application fees • License fees • Import/Export fees • Marking fees • Public Warehouse fees • Firearms transit fees • Temporary Permit fees 	1,450	Police

Description	Amount SSP	Agency
<ul style="list-style-type: none"> ◦ Gunsmith License fees ◦ Firearms Trading License ◦ Target Practice License ◦ Accredited Training License ◦ Good Conduct Certificate fee ◦ Explosives Import License ◦ Explosive Storage Fees 		Ministry of Defence
Security Companies: <ul style="list-style-type: none"> ◦ Security Company License ◦ Security Personnel License ◦ Firearms Usage License 	15,000	Police
Driving Permit: <ul style="list-style-type: none"> ◦ Driving School License ◦ Driver Learner Permit ◦ Driver License Examination Fee ◦ Driver License Fee 	415	Police

Schedule 13

Fees relating to the control of immigration

Description	Amount SSP	Amount USD	Agency
Visa – Kenyan & Ugandan Nationals		50	Interior
Visa – Invited Guests		50	Interior
Visa – All others		100	Interior
Alien Registration Sticker	100		Interior
Resident Permits/Cards	1,350		Interior
South Sudan Origin Card	750		Interior

Description	Amount SSP	Amount USD	Agency
Nationality Certificate	45		Interior
Regular Passports	315		Interior
Business Passports	500		Interior
Minor Passports	215		Interior
Diplomatic Passports	500		Interior/Foreign Affairs
Official Passports	1,000		Interior
Travel Documents	25		Interior
Special Passports	350		Interior/Foreign Affairs

Schedule 14

Fees relating to company registration and administration

Description	Amount SSP	Agency
National Companies	1,150	Justice
Foreign Companies	1,300	Justice
Trade Mark	400	Justice
Partnership-Businesses	400	Justice
Annual Return - National Companies	300	Justice
Annual Return - Foreign Companies	570	Justice
Authentication of Contracts	5,000	Justice

Schedule 15

Fees relating to work permits

Description	Amount in USD	Agency
Professionals/Business Class	10,000	Ministry of Labour
Blue collar workers	2,000	Ministry of Labour
Casual Workers	1,000	Ministry of Labour

Schedule 16

Fees relating to trade certification and the importation of goods

Description	Measure	Amount SSP	Agency
Trade Certificate		3,000	Trade, Industry & Investment
Assorted Food Stuffs	per ton	4	Trade, Industry & Investment
Sugar	per ton	4	Trade, Industry & Investment
Juice Powder	per case	7	Trade, Industry & Investment
Maize, Wheat Flour	per ton	4	Trade, Industry & Investment
Yeast	per ton	4	Trade, Industry & Investment
Assorted Building Materials	per ton	4	Trade, Industry & Investment
Cement	per ton	6	Trade, Industry & Investment
Frozen Chicken, Fish & Beef	per ton	11	Trade, Industry & Investment
Description	Measure	Amount SSP	Agency
Fruit & Vegetables	per ton	5	Trade, Industry & Investment
Diesel/Petrol	per litre	2	Trade, Industry & Investment
Jet-A-1	per litre	2	Trade, Industry & Investment
Tobacco & Cigarettes	per carton	25	Trade, Industry & Investment
Electronics & Accessories	per ton	10	Trade, Industry & Investment
Electronic Appliances & Accessories	per ton	10	Trade, Industry & Investment

Telecom Equipment & Accessories	per ton	20	Trade, Industry & Investment
Soft Drinks	per case	1	Trade, Industry & Investment
Beers	per crate	25	Trade, Industry & Investment
New Vehicles	per piece	300	Trade, Industry & Investment
Used Vehicles	per piece	150	Trade, Industry & Investment
Construction Machineries & Equipment	per piece	150	Trade, Industry & Investment
Agricultural Machineries & Equipment	per piece	18	Trade, Industry & Investment
Agricultural Tools	per ton	18	Trade, Industry & Investment
House Hold Items & Utensils	per ton	18	Trade, Industry & Investment
Furniture	per ton	15	Trade, Industry & Investment
Detergents, Soaps & Antiseptic Liquid	per ton	12	Trade, Industry & Investment
Garments	per ton	5	Trade, Industry & Investment
Stationeries	per ton	9	Trade, Industry & Investment
Footwear	per ton	18	Trade, Industry & Investment
Motorcycles	per piece	200	Trade, Industry & Investment
Bicycles	per piece	18	Trade, Industry & Investment
Industrial Raw Materials	per ton	18	Trade, Industry & Investment
Description	Measure	Amount SSP	Agency
Medicines & Medical Equipment	per ton	18	Trade, Industry & Investment
Cosmetics Perfumes	per ton	20	Trade, Industry & Investment
Mattresses	per piece	2	Trade, Industry & Investment
Batteries & Dry Cells	per ton	4	Trade, Industry & Investment
Earth Moving Equipment	per piece	110	Trade, Industry & Investment

Spare Parts	per ton	7	Trade, Industry & Investment
Lubricants	per litre	1	Trade, Industry & Investment
Strong Liquor	per case	25	Trade, Industry & Investment
Generators	per piece	150	Trade, Industry & Investment
Plastic Products	per ton	18	Trade, Industry & Investment
Seeds	per ton	18	Trade, Industry & Investment
Candle Match Box	per ton	18	Trade, Industry & Investment
Bore Hole Drilling Equip. & Materials	per ton	2	Trade, Industry & Investment
Vehicle Decoration Accessories	per ton	18	Trade, Industry & Investment
Diaper, Tissues & other Sanitary Pads	per ton	18	Trade, Industry & Investment
Industrial Machineries & Equipment	per piece	150	Trade, Industry & Investment

Schedule 17

Fees relating to tourism and wildlife conservation

Description	Amount SSP	Agency
Tourist Permit	250	Wildlife & Tourism
Visit to National Parks-Adults	250	Wildlife & Tourism
Visit to National Parks-Children	150	Wildlife & Tourism
Visit to National Parks-Group	100	Wildlife & Tourism
Foreigner-Resident Fees-Adults	200	Wildlife & Tourism
Foreigner-Resident Fees-Children	100	Wildlife & Tourism
Foreigner-Resident Fees-Group	100	Wildlife & Tourism
South Sudanese Visitors-Adults	75	Wildlife & Tourism
South Sudanese Visitors-Children	50	Wildlife & Tourism
South Sudanese Visitors-Group	75	Wildlife & Tourism

Description	Amount SSP	Agency
Registration of Tour Companies	10,000	Wildlife & Tourism
Tour Company Vehicle	500	Wildlife & Tourism
Saloon Car	200	Wildlife & Tourism
Mini Buses & Omni-Buses	200	Wildlife & Tourism
Pick Up & Four Wheel Drive Car	200	Wildlife & Tourism
Boats up to 15 seats	200	Wildlife & Tourism
Launches above 15 seats	500	Wildlife & Tourism
Historical & Cultural sites	50	Wildlife & Tourism

Schedule 18

Fees relating to civil aviation

Description	Amount SSP	Amount USD	Agency
Landing Fee for Domestic Flights	650		Civil Aviation
Landing Permit fee for Domestic Flights	350		Civil Aviation
Landing fee for International flights		650	Civil Aviation
Landing fee for International flights		350	Civil Aviation
Passenger Service Fee for a National	70		Civil Aviation
Passenger Service Fee for a Foreigner		70	Civil Aviation
Parking Fees for Domestic Flights	245		Civil Aviation
Parking Fees for International Flights		245	Civil Aviation
License(Pilot)	1,300		Civil Aviation
ID card (for staff of private airport operations)	245		Civil Aviation
Vehicle Entry Fee	50		Civil Aviation
Domestic Flight Passenger Fee	20		Civil Aviation
Certificate of airworthiness for international Aircraft		1,300	Civil Aviation
Air traffic Control License for Air Traffic Control	500		Civil Aviation

Description	Amount SSP	Amount USD	Agency
(ATC)			
Endorsement of Pilot's License		1,000	Civil Aviation
ID Cards for Airport (Nationals)	50		Civil Aviation

NB: The Overflying Fees in the South Sudanese airspace (above 20,000 ft) are not yet collected due to lack of airspace management system (RSS Radar System, Communication equipment, etc).

Schedule 19

Fees relating to agriculture and forestry products

Description	Amount SSP	Agency
Teak Poles	6 per pole	Agriculture and Forestry
Teak Logs	450 per log	Agriculture and Forestry
Charcoal Export Fees		
Commercial Fishing License Fees		
Timber Lumbering: <ul style="list-style-type: none"> • Hardwood • Semi-Hardwood • Soft-wood 		
Seeds Certification License		
Licensing: <ul style="list-style-type: none"> • Saw Mills • Power Saws • Saw Mills Plant • Agro-Business Licensing 		
Inspection Fees on Agro-Chemicals		
Gum Arabic Licensing Fees		
Quarantine Fees (livestock, seeds,)		
Logging Permit		

Description	Amount SSP	Agency
Phyto-Sanitary Certification		
Certificate of Origin		
Agriculture Land Survey Fees		
Livestock: Health Service Fees Hides and Skins Trading License Livestock Movement Certificate Livestock Trading License Fees Livestock Export Fees		

Schedule 20

Fees relating to medical commission examinations and certifications

Description	Amount SSP	Agency
Assessment of Age Books	2,000	Ministry of Health
Referrals Cases Abroad	250	Ministry of Health
Referrals abroad endorsement	100	Ministry of Foreign Affairs
Endorsement of Certificate	100	Ministry of Health
Medical fitness Examination	100	Ministry of Health
Death Certificate	100	Ministry of Health
Burial Certificate	100	Ministry of Health

Schedule 21

21 (a): Fees relating to registration of Faith Based Organisations

Description	Amount SSP	Amount USD	Agency
FBO – National	1,500		Justice
FBO – Foreign		1,350	Justice

21 (b): Fees relating to Licensing of Faith Based Organisations

Description	Amount SSP	Amount USD	Agency
FBO – National	2,000		Office of the President
FBO – Foreign		2,500	Office of the President

Schedule 22

22 (a): Fees relating to Licensing of Broadcasting and Print Media

Description	Amount SSP	Agency
Radio Station	3,000	Ministry of Information & Broadcasting
T.V Channels	3,000	Ministry of Information & Broadcasting
Newspapers	1,500	Ministry of Information & Broadcasting
Magazines	2,000	Ministry of Information & Broadcasting
Printing Press	5,000	Ministry of Information & Broadcasting

22(b) South Sudan Television Advertisement Rates

S/No	Description	Amount SSP	Amount USD	Agency
1.	Jingle Advert per minute	500	158	Ministry of Information & Broadcasting
2.	Documentary: - 15 minutes - 30 minutes	1,000 1,500	300 475	Ministry of Information & Broadcasting
3.	Talk-show - 30 minutes - 45 minutes - 60 minutes	1,500 2,000 2,500	475 633 791	Ministry of Information & Broadcasting
4.	Program Sponsorship - 30 minutes - 45 minutes - 60 minutes	4,000 5,000 6,000	1,267 1,582 1,899	Ministry of Information & Broadcasting

5.	Special Coverage News - 30 Minutes - 45 minutes - 60 minutes	2,000 2,500 3,000	633 791 949	Ministry of Information & Broadcasting
6.	News Sponsorship - (2-3 minutes)	2,000	633	Ministry of Information & Broadcasting
7.	Logo display (flat) each time	316	100	Ministry of Information & Broadcasting
8.	Scrolling/ Rolling (flat) a day	400	127	Ministry of Information & Broadcasting

22 (c) South Sudan Television Advertisement Rates

S/No	Description	Amount SSP		Agency
1.	Scrolling Announcement	50	Per Night	Ministry of Information & Broadcasting
2.	Talk-show in General - 15 minutes - 30 minutes - 45 minutes - 60 minutes	500 750 1,000 1,250		Ministry of Information & Broadcasting
3.	Jingle Advert per spot 1 second 15 seconds 20 seconds 25 seconds 30 seconds 1 minutes	8.3 120 160 200 240 500	News Prime Time	Ministry of Information & Broadcasting

22 (d) South Sudan Radio Advertisement Rates

S/No	Announcement	Amount SSP
1	5 Words	1.0
	100 Words	20
2	1 Minutes Public Jingle	40

1 Minutes Commercial Jingle	300
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Schedule 23

Fees relating to the provision of electricity

Description	Amount SSP	Agency
Connection - 1st Class	1,100	South Sudan Electricity Corporation
Connection- 2nd Class	700	South Sudan Electricity Corporation
Connection- 3rd Class	700	South Sudan Electricity Corporation
Domestic Consumer	4,320	South Sudan Electricity Corporation
Commercial Consumer	6,048	South Sudan Electricity Corporation
Government Office	6,912	South Sudan Electricity Corporation
Industrial Consumer	6,912	South Sudan Electricity Corporation

Schedule 24

Fees relating to the provision of water

Description	Amount SSP	Agency
1st Class	864	South Sudan Urban Water Corporation
2nd Class	576	South Sudan Urban Water Corporation
3rd Class	288	South Sudan Urban Water Corporation
Hotels	21,600	South Sudan Urban Water Corporation
Companies	8,400	South Sudan Urban Water Corporation
Government Offices	7,200	South Sudan Urban Water Corporation
NGO Offices	7,200	South Sudan Urban Water Corporation
Guest Houses	8,400	South Sudan Urban Water Corporation
Schools	3,600	South Sudan Urban Water Corporation

Description	Amount SSP	Agency
New Construction	18,000	South Sudan Urban Water Corporation
Stand Pipes	6,720	South Sudan Urban Water Corporation
Bakeries	3,000	South Sudan Urban Water Corporation
Churches	576	South Sudan Urban Water Corporation
Mosques	576	South Sudan Urban Water Corporation
Public Toilets	8,400	South Sudan Urban Water Corporation
Kiosk	8,400	South Sudan Urban Water Corporation
Business Centres	6,000	South Sudan Urban Water Corporation
Connection fees	3,000	South Sudan Urban Water Corporation

Schedule 25

Tuition Fees for Graduate Colleges/Centres

	Application Form(SSP)	Registrati on Fee(SSP)	Tuition Fee for National(SSP)			Foreign Student Fees Proposal (US Dollar)		
			PGD	Masters	PhD	PGD	Maste rs	PhD
	Current	Current	Current	Current	Current	5,000	8,000	10,000
College of Law	100	500	6,000	12,000	18,000			
Centre for Distance Education	100	-	6,000	12,000	18,000			
School of Management Sciences	100	500	6,000	12,000	18,000			
Centre for Peace	100	500	6,000	12,000	18,000			
School of Public Services	100	500	6,000	12,000	18,000			
Arts (Dept)								
College of Education	100	500	6,000	12,000	18,000			

Science (Dept)						
College of Education	100	500	6,000	12,000	18,000	
College of Applied & Industrial Science	100	500	6,000	12,000	18,000	

Schedule 26

Fees related to the certification of investments

Description	Amount SSP	Agency
Application Form – Investment Certificate National Company	35	Investment Authority
Investment Certification – National Company	2,000	Investment Authority
Application for Transfer – Investment, – National Company	500	Investment Authority
Application for Amendment - Investment Certificate – National Company	500	Investment Authority
Application – Review of Decision – National Company	500	Investment Authority
Application Form – Investment Certificate – International Company	30	Investment Authority
Investment Certification – International Company	1,770	Investment Authority
Application for Transfer – Investment – International Company	444	Investment Authority
Application for Amendment – Investment Certificate – International Company	444	Investment Authority
Application – Review of Decision – International Company	444	Investment Authority

Schedule 27

Charges, Fees and Penalties related to the provision of Judiciary services

Description	Amount SSP	Agency
Court Fees on Petitions	10	Judiciary
Land Lease Registration Fees	5,025	Judiciary
Fines & Penalties on Cases	500	Judiciary
Miscellaneous	65	Judiciary

Schedule 28

Fees related to standardisation services

Description	Amount SSP	Agency
Product Certificate	1,000	Bureau of Standards
Lab. Testing Fees (Sample)	300	Bureau of Standards
Calibration Fees	300	Bureau of Standards
Verification Fees	35	Bureau of Standards
Market Inspection Fees	2,000	Bureau of Standards
Factory Inspection – Big	1,000	Bureau of Standards
Factory Inspection – Small	500	Bureau of Standards
Import Inspection Fees - Small Truck	65	Bureau of Standards
Import Inspection Fees - Big Truck	130	Bureau of Standards

Schedule 29

Fees relating to Telecommunications and Postal Services

First: Licenses and Annual License Renewals of Public Telecommunication Networks:

	Cost & Administrative Fees	SSP
1	Fixed Telephony, Mobile Telephony, International Gateways, Backbone Networks, Broadband Networks & Other Public Services.	License Value according to Public Tender or Best Offer
2	<ol style="list-style-type: none"> 1. Annual renewal of services Licenses in 1. 2. Fees if time to market is over one year 3. Fees in case of Loss after commercial launch. 	<p>1.3 % of total audited Annual Revenue</p> <p>0,5 % of License fee down payment.</p> <p>5.0 % of total audited revenue</p>
3	License fees for Public value-added services (Pre-paid cards, SMS, MMS, inter-active voice service, etc.	20,000
4	Annual License Renewals for services in 3.	10,000
5	Annual License fees for spectrum bands for (GSM – CDMA – WiFi, WiMax, etc.)	<p>Administrative Fees</p> <p>.650, 000 for each service or technology application.</p> <p>Spectrum Fees:</p> <p>1- All over the country:</p> <ul style="list-style-type: none"> • . 45000 per 200 kHz duplex in 800/900 MHz bands • for the first 5 MHz • . 60000 per 200 kHz duplex in 800/900 MHz bands • for the second 5 MHz • 75000 per 200 kHz duplex in 800/900 MHz bands • for more than 10 MHz • 22000 per 200 kHz duplex in other

		<p>bands</p> <ul style="list-style-type: none"> • 11000 per 200 kHz simplex <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>
6	Annual License fees for Microwave Frequencies and Wireless Backbone Networks	<ul style="list-style-type: none"> • 1000 for 3.5 MHz channel per link for bands 1 to 10 • GHz. • 700 for 3.5 MHz channel per link for bands more than • 10 GHz. • 8000 for point to point link (WiFi/WiMAX) on sharing basis.
7	Fees for assignment of new numbering capacity	2 for each number paid on assignment.
8	VSAT for private networks for in-country use and not through licensed operators.	2,000,000 per year per HUB / 50,000 per year per Terminal
9	VSAT for private networks for in-country use through licensed operators.	5000 levied by operator
10.	Satellite station used as network HUB for licensed public operators.	500,000 per year
11.	Satellite station used as network GATEWAY for licensed public operators	2,000,000 for each Gateway
12.	Remote Satellite station used in Backbone network for licensed public operators.	5,000 per Station
13.	Single Ship or Aircraft License.	2,000
14.	License for Aircraft on-Board Telephone Call.	0,000
15.	<ul style="list-style-type: none"> • Annual Landing Points or Transit fees per landing Point paid by Carrier • State Landing Rights. 	<p>250,000</p> <ul style="list-style-type: none"> • 1% of Rent Value.

16.	Annual GMPC License Fees.	1,000,000
17.	GMPC Scratch Card Fees.	3% of Scratch Card Value for Licensee. 10% of Scratch Card Value for Non-Licensee.
18.	GMPC Set Fees, Local Service Provider per set	500
19.	GMPC Set Fees, Foreign Service Provider per set	500
20.	License Fees for Automatic Tracking Service for Private Network via Local Service Provider.	10,000
21.	License Renewal Fees for Automatic Tracking Service Private Network via Local Service Provider.	5,000
22.	License Fees for Automatic Tracking Service Private Network via Foreign Service Provider.	20,000
23.	License Renewal Fees for Automatic Tracking Service Private Network via Foreign Service Provider.	10,000
24.	License Fees for Automatic Tracking Service for Public Network via Local Service Provider.	20,000
25.	License Renewal Fees for Automatic Tracking Service Public Network via Local Service Provider.	10,000
26.	License Fees for Automatic Tracking Service Public Network via Foreign Service Provider.	50,000
27.	License Renewal Fees for Automatic Tracking Service Public Network via Foreign Service Provider.	30,000
28.	Fees for all connection Cards and equipment used in Automatic Tracking Service mentioned in § 20 to 27 (not including GPS).	According to this Act
29.	Fees for transfer of shares or addition of new shares 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	15,000
31.	Fees for Study Application – Services mentioned in § 3 above.	5,000
32.	Fees for Study Application - Private Telecommunications Network.	1,000
33.	Fees for Licensing / Renewal of Licensing of Private	1% of Total Capital Cost

	Telecommunications Network.	in the Submitted Study.
34	<ul style="list-style-type: none"> • License Fees for Manufacturing and Assembly. • Renewal of License Fees for Manufacturing and Assembly. 	<ul style="list-style-type: none"> • 5% of Total Capital Cost in the Submitted Study. • 3% of Audited Net Profit, or of Initial Fees in Case of Loss.
35	License Fees for essential technical Support: Import of ICT industry Inputs, Construction and Maintenance of ICT Network Infrastructure. (Category 1, Manufacturers & Importers A-A & A-B).	300,000
36	License Fees for essential technical Support: Construction and Maintenance of ICT Network Infrastructure. Without Import of ICT industry Inputs, (Category 2).	200,000
37	License Fees for auxiliary technical Support: Construction and Maintenance of ICT Network Infrastructure. E.g. Civil Works. (Category 3).	100,000
38	Annual Registration Fees for technical Support Services: Electricity Works, Maintenance of Buildings and Air-conditioning, Logistics, ... (Category 4).	2,000 (Including Study Evaluation Fees).
39	1. License Fees for Services on High-Tension Electricity Transmission Lines,	5% of Total Capital Cost in the Submitted Study.
40	TV facilities, (Safety, Education) not including telephone Service 2. Annual Renewal Fees for Above..	. 3% of Audited Revenue.
41	1. Fees for Licensing / Renewal of Licensing for Import and Marketing of ICT Customer Premises Equipment: a. Service Operators. b. Other. 2. Fees for Licensing / Renewal of Licensing for Import and Marketing of Wireless Equipment.	10,000 4,000 20,000
42	Fees for Check & Approval of Certificate of Origin for one consignment.	250

43	Fees for Check, Examination & Issuance of Type Approval Certificate	500
44	Fees for Check of one Consignment Imported via One Entry Port.	100
	Fees for Release of one Consignment:	250
	. For Operators.	100
	. Non-Operators.	100
45	Fees per Year for FM broadcasting Frequency	65,000
46	Fees for study evaluation for Services in § 39 above.	15,000
47	License Fees Renewal for technical Support:	300,000
	. Category 1 - A-A, Manufacturers.	100,000
	. Category 1 - A-B, Importers.	
	. Category 2.	70,000
	. Category 3	30,000
48	Fees for study evaluation for Automatic Tracking Service Public Network.	5,000
49	Fees for study evaluation for Automatic Tracking Service Private Network	1,000

Second: Licensing and Annual Renewal Fees for Wireless Equipment and Private Networks.

A - Radio Amateurs:

1	Portable Set, VHF/UHF 1 – 5 Watt	50
2	Station or Set, HF/VHF	200
3	One-Channel Repeater, VHF/UHF	200
4	Frequencies for Technical and Scientific Research, per One Set or Band.	100

B - Long Range Equipment:

1	Portable Set, VHF/UHF 1 – 5 Watt	50
2	Station or Set, HF/VHF	200
3	One-Channel Repeater, VHF/UHF	200

C – Short Range Equipment:

1	VHF Equipment, more than 25 W	500
2	VHF Equipment, 25 W or less.	300
3	One –Channel Repeater.	1,000
4	Multi–Channel Repeater. Per Additional Channel	250
5	VHF Additional Channel.	500
6	Studio to Transmitter Link, STL	5,000

D – Band License Fees:

1	<ul style="list-style-type: none"> • Administrative Fees: <ul style="list-style-type: none"> • High Population Density Areas. 50,000 • Medium Population Density Areas 25,000 • Rural Areas. 10,000 • per 25 KHz Channel in Band Less than 500 MHz. 500 	
2	per 25 KHz Channel in Band more than 500 MHz and Less Than 1 GHz.	300
3	per 25 KHz Channel in Band more than 1 GHz and Less Than 2 GHz	200
4	per 25 KHz Channel in Band more than 2 GHz and Less Than 5 GHz.	160
5	per 25 KHz Channel in Band 5 GHz and more .	140
	Any Channel more than 25 KHz.	According to Band fees.

Third: Entry release Fees for Terminal and Customer Premises Equipment for non-Licensees:

1	Wireless Telephone Set Less Than 500 meter Range.	15
2	Wireless Telephone Set More Than 500 meter and Less Than 5 Km.	25
3	Wireless Telephone Set More Than 5 Km and Less Than 30 Km.	50
4	Wireless Telephone Set More Than 30 Km and Less Than 100 Km.	75
5	Normal Telephone Set	1
6	Telephone Set with Memory	2
7	Telephone Set, Multipurpose	5
8	Cellular (Mobile) Telephone Set.	10
9	Fax Machine	25
10	Exchange 2 – 10 Lines	25

11	Exchange 11 – 20 Lines	40
12	Exchange 21 – 40 Lines	70
13	Exchange 41 – 80 Lines	150
14	Exchange 81 – 150 Lines	2,000
15	Exchange 151 – 200 Lines	2,500
16	Exchange 201 – 250 Lines	3,000
17	Exchange 251 – 300 Lines	3,500
18	More than 300 Lines	5,000
19	IP Exchange	1,500
20	Exchanges with common features	According to Exchange from in this Act

Fourth: Licensing and Renewal of Licensing Fees for Postal Services.

1	Preliminary Advance Payment for Public Post Operator.	Determined by the License Agreement.
2	License Fees Annual Renewal for Public Post Operator.	License Fees Annual Renewal for
3	Annual License and Renewal Fees for National and International Express Mail Service	15,000
4	Annual License and Renewal Fees for National Express Mail Service Only.	25,000

General Rules:

- a. General Manager of National Telecommunications Corporation shall determine the suitable fees for any service or equipment not mentioned in this document until be included in the bill in due time.
- b. 1 - General Manager shall determine the fees of any service that might need the prior acquaintance of NTC. The fees shall be determined according to efforts and time consumed.

2- The above-mentioned fees shall be subjected to revision at due intervals.

- c. The Minister of Information and Communication shall determine the contribution fees of each company for the Universal Service Obligation as no less than 2% of audited total revenue of prior year. That shall be according to

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 South Sudan, 2011, I, Gen. Salva Kiir Mayardit, President of the Republic of South Sudan, hereby Assent to the Financial Act, 2015 and sign it into law.

Signed under my hand in Juba, this 10th day of the month of DEC in the year 2015.

A handwritten signature in black ink, consisting of a large, stylized 'K' followed by 'IIR' and a horizontal line above it, all enclosed within a large, irregular oval shape.

**Gen. Salva Kiir Mayardit
President
Republic of South Sudan
RSS/ Juba.**

