



LAWS OF SOUTH SUDAN

FINANCIAL ACT 2021 - 2022

MARCH 2022

LAWS OF SOUTH SUDAN
FINANCIAL ACT 2021/2022
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LAWS OF SOUTH SUDAN

1 Title and Commencement

**LAW OF SOUTH SUDAN
FINANCIAL ACT, FY 2021/22**

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

CHAPTER 1

PRELIMINARY PROVISIONS

1. Title and Commencement

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

2. Definitions

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

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

C.I.F).

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

“Medium Business Enterprise” refers to a business enterprise making a gross profit ranging from 1000,001-30,000,000 SSP per annum;

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

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

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

**PART 1
INCOME TAX AND BUSINESS PROFIT TAX**

CHAPTER 2

PERSONAL INCOME TAX

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 FY 2021/22.

- 1) Personal income tax is charged for the tax year 2021/22 on taxable income from wages and entrepreneurial activities after standard allowable expenses of twenty percent (20%) and other expenses such as town rate, ground rate, etc. are deducted.
- 2) 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 2,000 SSP 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%).

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- (c) Taxable incomes ranging from SSP 5, 001–10,000 per month are charged at the rate of ten percent (10%).
 - (d) Taxable incomes ranging from SSP 10, 001- 15,000 are charged at the rate of fifteen percent (15%).
 - (e) Taxable incomes ranging from SSP 15,001 and above are charged at the rate of twenty percent (20%).
 - (f) Rental income or investment income is taxed at the rate of twenty percent (20%) after deducting from gross rental income Standard allowance of twenty percent (20%) and any other allowable expenses, such as the local council, city rate levies, or interest expense on the mortgage.

5. Deductions

- 1) Deductions from gross income in the calculation or computation of taxable income are allowed for the FY 2021/22.
- 2) For that tax year allowable deductions from gross wages are unchanged from Section 58 (3) of the Taxation Act, 2009 but reflect the rates set out in the Civil Service Pension Scheme Act, 2013. Specifically – and Employee pension contribution of up to five percent (5%) of gross wages to GRS approved funded pension scheme, shall be deducted from gross income.
- 3) 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 exemption from personal income tax other than those provided under the tax treaty for persons from countries that have signed a 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 organization” is defined per Section 64 of the *Taxation Act, 2009 (amended 2012)* and means any organization that is required to be registered according to the provisions of the Taxation Act, 2009 except for an insurance company and individuals and organizations liable for personal income tax under Chapter 2 of this Act;

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

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

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

8. Charges, rates, and income brackets for FY 2021/22

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

9. Deductions

- 1) **Deductions from gross income in the calculation of taxable profit are allowed for FY 2021/22.**
- 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 a tax treaty on double taxation between South Sudan and other countries.**

CHAPTER 4

ADVANCE PAYMENT OF INCOME TAX ON IMPORTED GOODS

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

PART 2

TAXES ON GOODS AND SERVICES

CHAPTER 5

SALES TAX ON PRODUCED GOODS

12. **Charge, assessment value, and rates for FY 2021/22**

- 1) **Sales tax on produced goods is charged for FY 2021/22 on goods products in the Republic of South Sudan.**
- 2) **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, 2009* as amended in 2016.**

CHAPTER 6

SALES TAX ON HOTEL, RESTAURANT AND BAR SERVICE

13. 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 the business center, massage shop, swimming pool, laundry, etc., whether paid by guest or visitor to the hotel.

14. Charge, and rates for FY 2021/22

- 1) Sales tax on hotel, restaurant, and bar services is charged for FY 2021/22.
- 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 percent (20%) as per Taxation Act, 2009 as amended in 2016.

CHAPTER 7

SALES TAX ON IMPORTED GOODS

15. Charges, assessment values and rates for FY 2021/22

- 1) Sales tax on imported goods is charged for FY 2021/22 on all imports to 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 percent (20%) as per Taxation Act, 2009 as amended in 2016.

16. 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 except alcoholic beverages and tobacco products 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.**
- 3) The exception to subsections (1) and (2) above; the alcoholics and tobacco products are not exempted.**

CHAPTER 8

EXCISE DUTIES

17. Definitions

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

“Excisable good” means any good subject to this Chapter, and includes 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 12 below).

18. Charge, and assessment value rates for FY 2021/22

1) **Excise duties are charged for FY 2021/22 on goods and services as below:**

- (a) **Excisable goods produced in South Sudan;**
- (b) **Excisable goods imported in South Sudan;**
- (c) **Excisable services provided 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 the ticket of every 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 outlined in Schedule 1 of this Act.**

19. 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 imported goods, supply or purchase goods and services except alcohol, beverages and tobacco products in South Sudan are exempted from paying excise tax but only to the extent that such good or service is directly related to the diplomatic missions or donor-funded project.**
- 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.**
- 3) **For the clearance of doubt, in subsections (1) and (2) above; alcoholics and tobacco products are not exempted.**

CHAPTER 9
CUSTOMS DUTIES & FEES

20. Definitions

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

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

21. Charge, assessment values, and rates for FY 2021/22

- 1) Customs duties and fees are charged for the FY 2021/22.
- 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 areas outlined in Schedule 2 of this Act.
- 4) As outlined 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 the customs tariff book.
- 5) As outlined in Section 52(3) of the *Customs Service Act, 2013*, the Customs Division shall impose high rates of duties or additional rate to counter dumping or to compensate for illegal subsidy on imported goods or to protect agricultural products by special measures or above the quota systems as applied in the regulations in force. To encourage local production, the Customs Division shall zero-rate all raw material imports (or intermediate goods) that can be used to produce finished goods. The custom duties and excise tax on excisable goods are collected as the finished goods exit firm or company gate.
- 6) As outlined in Section 53 (1) of the *Customs Service Act, 2013*, special duty rates shall apply to every good 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 outlined in Section 54 (1) of the *Customs Service Act, 2013*, the Commissioner may apply a duty rate applicable on the value of imported goods of a non-commercial nature accompanying passenger baggage if the value of such goods exceeds USD 500.**
- 8) Starting on 1st October 2019, the NRA has been implementing Duty Tax Stamp on the following products:**
 - 1. All imported Alcoholic Beverages**
 - 2. All local produced Alcoholic Beverages**
 - 3. All imported Non-Alcoholic Beverages**
 - 4. All locally produced Non-Alcoholic Beverages**
 - 5. Imported Drinkable Bottle Water**
 - 6. Locally produced Drinkable Bottle Water**
 - 7. Imported Cigarettes/ Tobacco Products/ and Product considers as a substitute to Tobacco for smoking and inhaling (example Shisha)**
 - 8. Imported Confectionaries (i.e. biscuits and of all kinds of coffees)**

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

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

22. Exemptions

- 1) As outlined in Chapter 6 of the *Customs Service Act, 2013*, the following are exempt from customs duties:**
 - (a) Passenger baggage with good whose value does not exceed USD 500;**
 - (b) Commercial samples and specimens;**
 - (c) Foodstuffs imported on vessels intended for consumption on the vessel outside of the customs borders;**

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- (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 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 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 following any agreement to which the Republic of South Sudan is a member state.**
 - (l) **Items imported for use in an advertisement;**
 - (m) **Items imported advertising models**
 - (n) **Re-imported goods 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 for duty on the value of repairs;**
 - (p) **Vessels brought on to dry dock for repairs or maintenance, other than vessels kept for permanent use in any port or 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

23. Charges for FY 2021/22

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

CHAPTER 11
**FEES RELATING TO THE REGISTRATION AND LICENSING OF NON-
GOVERNMENTAL ORGANISATIONS AND FAITH BASED GROUPS**

24. Charges and fees for FY 2021/22

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

CHAPTER 12
**FEES RELATING TO COMPANIES OPERATING IN THE EXTRACTION
SECTOR**

25. Charges and fees for FY 2021/22

- 1) Fees relating to exploration licenses, registration, and renewal of companies operating licenses in the extraction sector are charged for FY 2021/22.
- 2) For that year the fees that shall apply are outlined in Schedule 8 of this Act.
- 3) The agency for registration, licensing and assessment of fees for companies operating in the extractive sector in 25 (1) is the Ministry of Mining

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- 4) **The authorized agency for collection of fees in 25 (2) is the National Revenue Authority**

CHAPTER 13

FEEES RELATING TO SECURITY

26. Charges for FY 2021/22

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

CHAPTER 14

FEEES RELATING TO CIVIL REGISTRY, PASSPORTS AND IMMIGRATION CONTROL

27. Charges for FY 2021/22

- 1) **Fees relating to civil registry, passports, immigration control, and traffic control are charged for FY 2021/22.**
- 2) **For that tax year the fees that shall apply are outlined in Schedule 26 of this Act.**
- 3) **The agency to assess fees concerning civil registry, passports, immigration control, and traffic control in 27 (1) is the Ministry of Interior.**
- 4) **The authorized agency concerning the collection of fees in respect to 27 (2) is the National Revenue Authority.**

CHAPTER 15

FEES RELATING TO COMPANY REGISTRATION

28. Charges for FY 2021/22

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

CHAPTER 16

FEES RELATING TO WORK PERMIT

29. Charges for FY 2021/22

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

CHAPTER 17

FEES RELATING TO TRADE LICENSING, CERTIFICATION AND THE IMPORT OF GOODS

30. Charges for FY 2021/22

- 1) Fees relating to trade licensing, certification, and importation of goods are charged for FY 2021/22.

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

CHAPTER 18

FEEES RELATING TO TOURISM AND WILDLIFE CONSERVATION

31. Charges for FY 2021/22

1. Fees relating to tourism and wildlife conservation are charged for FY 2021/22.
2. For that year the fees that shall apply are outlined in Schedule 22 of this Act.
3. The agencies for assessment of fees for tourism and wildlife conservation in 31 (1) are the Ministry of Wildlife Conservation and Tourism.
4. The authorized agency for the collection of fees in 31 (2) is the National Revenue Authority.

CHAPTER 19

FEEES RELATING TO NATIONAL COMMUNICATION AUTHORITY

32. Charges for FY 2021/22

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

CHAPTER 20

FEES RELATING TO CIVIL AVIATION

33. Charges for FY 2021/22

- 1) Fees relating to civil aviation are charged for FY 2021/22.
- 2) For that year the fees that shall apply are outlined in Schedule 19 of this Act.
- 3) The agency for assessment of civil aviation fees in 33 (1) is the South Sudan Civil Aviation Authority.
- 4) The authorized agency for the collection of fees in 33 (2) is National Revenue Authority.

CHAPTER 21

FEES RELATING TO FORESTRY PRODUCTION

34. Charges for FY 2021/22

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

CHAPTER 22

FEES RELATING TO MEDICAL COMMISSION EXAMINATION AND CERTIFICATION

35. Charges for 2021/22 FY

- 1) Fees relating to Medical Commission examination and certification are charged for FY 2021/22.
- 2) For that tax year the fees that shall apply are outlined in Schedule 18 of this Act.
- 3) The agency for assessment of Medical Commission Examination

CHAPTER 20

FEES RELATING TO CIVIL AVIATION

33. Charges for FY 2021/22

- 1) Fees relating to civil aviation are charged for FY 2021/22.
- 2) For that year the fees that shall apply are outlined in Schedule 19 of this Act.
- 3) The agency for assessment of civil aviation fees in 33 (1) is the South Sudan Civil Aviation Authority.
- 4) The authorized agency for the collection of fees in 33 (2) is National Revenue Authority.

CHAPTER 21

FEES RELATING TO FORESTRY PRODUCTION

34. Charges for FY 2021/22

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

CHAPTER 22

FEES RELATING TO MEDICAL COMMISSION EXAMINATION AND CERTIFICATION

35. Charges for 2021/22 FY

- 1) Fees relating to Medical Commission examination and certification are charged for FY 2021/22.
- 2) For that tax year the fees that shall apply are outlined in Schedule 18 of this Act.
- 3) The agency for assessment of Medical Commission Examination

CHAPTER 25

FEES RELATING TO THE PROVISION OF WATER

38. Charges for FY 2021/22

- 1) Fees relating to the provision of water are charged for FY 2021/22.
- 2) For that year the fees that shall apply are outlined in Schedule 11 of this Act.
- 3) The agency for assessment of fees for provision of water in 39 (1) is the South Sudan Urban Water Corporation.
- 4) The authorized agency for the collection of fees in 39 (2) is the National Revenue Authority.

CHAPTER 26

FEES RELATING TO THE PROVISION OF GENERAL EDUCATION AND INSTRUCTION

39. Charge and fees for FY 2021/22

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

CHAPTER 27

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

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

CHAPTER 28

FEES RELATING TO THE CERTIFICATION OF INVESTMENTS

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

CHAPTER 29

FEES RELATING TO THE PROVISION OF JUDICIARY SERVICES

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

of this Act.

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

CHAPTER 30

FEES RELATING TO THE PROVISION OF MEASUREMENT AND STANDARDISATION SERVICES

43. Charges and fees for FY 2021/22

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

CHAPTER 31

FEES RELATING TO FOREIGN AFFAIRS SERVICES

44. Charges for FY 2021/22

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

CHAPTER 32

FEES RELATING TO USE OF LANDS

45. Charges for FY 2021/22

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

CHAPTER 33

FEES RELATING TO USE OF HIGHWAYS

46. Charges for FY 2021/22

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

CHAPTER 34

FEES RELATING TO MANAGEMENT OF LIVESTOCK AND FISHERIES

47. Charges for FY 2021/22

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

48. Penalties

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

SCHEDULE ATTACHMENTS

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

South Sudan Revenue Authority (SSRA) – Domestic Tax Division			
S/No	Taxable Item	FY 2019/2020	FY 2021/2022
1	Personal Income Tax	SSP	SSP
	a) From Wages and entrepreneurial activities (Sole Proprietors) (PAYE)		
	(i) Monthly Income SSP (0 – 2,000)	0%	0%
	(ii) Monthly Income SSP (2,001 -5,000)	5%	10%
	(iii) Monthly Income SSP 5,001 and Above	10% ,15% & 20%	15 %
	b) From Individual Activities (Sole Proprietors)	15%	15 %
	c) Rent	20%	20%
	d) Technical fees/Consultancy – Part-time duty	15%	20%
	e) Contractors of GRSS for good & Supply	15%	20%
	f) Pension Income	10% & 15%	10 %
	g) Surcharge or Surtax on PIT		30% of PIT
2	Excise Tax on goods and Services		
	Telecommunication Services	15%	20%
	• 2009 Fruit juices	5%	5%
	• 2201 drinks of water, including natural or artificial mineral waters	5%	5%
	• 2202 Soft drinks and other flavoured waters	5%	5%
	• 2203 Beer made from malt	50%	50%
	• 2204 Wine of fresh grapes, including fortified wines; grape (other than unfermented grape)	50%	50%
	• 2205 Vermouth and other wines of fresh grapes flavoured with plants or aromatic substances	50%	50%
	• 2206 Other fermented beverages (including cider, prune wine, rice wine,	50%	50%

	or sake, sherry, and mead)		
	• 2207.10.30 Indentured ethyl alcohol of an alcoholic strength by volume of 80 percent volume or higher for beverage purposes	100%	100%
	• 2208 Indentured ethyl alcohol of an 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%
	• 8711 Excise Tax on Air transportation services	15%	15%
	• 8711 Excise tax on charter services	20%	20%
	• 8711 Excise tax on insurance companies	7%	10%
	• Surcharge/Surtax on excise tax		30% of PIT
3	Business Profit Tax BPT & BPT Advance		
	a) Small Business Enterprises 10%	15%,20%, 25%, 28%	30%
	b) Medium Business Enterprises 20%	and 30%	

	c) Large Enterprises 25%		
	d) Insurance Sector/Companies 20%	N/A	
	e) BPT Advance on import of Food Items	2 %	2%
	f) BPT Advance on import Non Food Items	4%	5%
	Sales tax		
	On Hotels, restaurants and bar services, business enterprises, and imported goods	18%	18%
	Telecommunication service or call tax	18%	18%

Schedule 2: National Revenue Authority - Customs Division

Customs duties			FY 2020/21 Current rate	FY 2021/22 Proposed rate
Chapter	Description	Heading		
01	Live animals	01.01 – 01.06	10%	10%
02	Meat and edible meat offal	02.01 – 02.10	5%	5%
03	Fish and crustaceans, mollusks, 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 vegetablesaps and extracts	13.01 – 13.02	5%	5%
14	Vegetable plaiting materials; vegetable products not elsewherespecified 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 crustaceans, molluscs or otheraquatic invertebrates	16.01 – 16.05	5%	5%
17	Sugar and sugar confectionery	17.01 – 17.03	5%	5%
18		17.04	5%	10%
18	Cocoa and cocoa preparation	18.01 – 18.05	5%	5%
		18.06	5%	10%
19	Preparations of cereals, flour, 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, nutsor other parts of plants	20.01 – 20.07	5%	5%
		20.08	5%	10%
		20.09	5%	5%
21	Miscellaneous edible preparations	21.01 – 21.06	5%	5%
22	Beverages, spirits, and vinegar	22.01 – 22.09	20%	20%
23	Residues and waste from the food industries; prepared animal fodder Preparation of the kind used in animal feeding	23.01 – 23.08	20%	20%
		23.09	20%	0%
24	Tobacco and manufactured tobaccosubstitutes	24.01 – 24.03	20%	20%
25	Salt; sulphur; earths and stone; plastering materials, lime and cement	25.01 – 25.30	3%	3%
26	Ores, slag and ash	26.01 – 26.21	20%	20%
27	Mineral fuels, mineral oils, and products of their distillation; bituminous substances; mineralwaxes	27.01 – 27.09	20%	20%
		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 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 coloring matter; paints and varnishes; putty and other mastics; inks	32.01 – 32.15	10%	10%
33	Essential oils and retinoid; perfumery, cosmetic or toilet preparations	33.01 – 33.07	20%	20%
34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles, and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster	34.01 – 34.07	5%	5%
35	Albuminoidal substances; 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 on plastics	39.24 – 39.26.	10%	10%
40	Rubber and articles thereof	40.01 – 40.13	10%	10%
		40.14	10%	0%
		40.15 – 40.17	10%	10%
41	Raw hides and skins (other than furskins) and leather	41.01 – 41.15	10%	10%
42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animalgut (other than silk-	42.01 – 42.06	10%	10%
43	Fur skins and artificial fur; manufactures thereof	43.01 – 43.04	10%	10%
44	Wood and articles of wood; woodcharcoal	44.01 – 44.21	20%	20%
45	Cork and articles of cork	45.01 – 45.04	10%	10%
46	Manufactures of straw, of esparto or of other plaiting materials, basket ware, and wickerwork	46.01 – 46.02	10%	10%
47	The pulp of wood or other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	47.01 – 47.07	10%	10%
48	Paper and paperboard; articles of paper pulp, of paper or paperboard	48.01	5%	5%
		48.03	10%	10%
		48.23		
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	54.01 – 54.08	10%	10%

	materials			
55	Man-made staple fibres	55.01 – 55.16	10%	10%
56	Wadding, flat and nonwovens; special yarns; twine, cordage, ropes, and cables and articles thereof	56.01 – 56.09	10%	10%
57	Carpets and other textile floorcovering	57.01 – 57.05	10%	10%
58	Special woven fabrics; tufted textile fabrics; lace; tapestries, trimmings; embroidery	58.01 – 58.11	10%	10%
59	Impregnated, coated, covered, 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 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 or 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%
Chapter 77 [RESERVED FOR POSSIBLE FUTURE USE IN HARMONIZED SYSTEM] (WC0)				
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; Ceramic; 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 –	5%	5%
		82.03		
		82.04 –	10%	10%
		82.15		
83	Miscellaneous Articles Of BaseMetal	83.01 – 83.11	10%	10%
84	Nuclear Reactors, Boilers, Machinery And Mechanical Appliances; Parts Thereof	84.01 –	10%	10%
		84.31		
		84.32 –	5%	5%
		84.34		
		84.35	10%	10%
		84.36 –	5%	5%
		84.37		
		84.38 – 84.53	10%	10%
84.53	5%	5%		
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 PartsAnd Accessories Thereof	87.01	5%	0%
		87.02	5%	10%
		87.03	20%	20%
		87.04	20%	10%
		87.05	10%	10%
		87.06 –	20%	20%
		87.08		
		87.09 –	10%	10%
		87.11		
		87.12	10%	10%
87.13	10%	0%		
87.14 –	10%	10%		
87.16				
88	Aircraft, Spacecraft, And PartsThereof	88.01 – 88.05	10%	10%
89	Ship, Boats, And Floating Structures	89.01 – 89.02	10%	10%

		89.03 – 89.04	20%	20%
		89.05 – 89.08	10%	10%
90	Optical, Photographic, Cinematographic, Measuring, 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 the dollar to SSP is 90SSP per USD.

Schedule 3: Ministry of Investment

S/No.	Charges/fees	FY 2020/2021 Applicable Rates		FY 2021/2022 Proposed Rates	
		SSP	USD	SSP	USD
1	Application Forms for National Company.	5,000		5,000	
2	Application Forms for International Company.		100		
3	Investment Certificate for National Company.(New)	30,000		50,000	
	Investment Certificate for International Company. (New)		2,000		2,000
3	Investment Certificate for National Company(Renewal).	30,000		30,000	
1.	Investment Certificate for International Company (Renewal).		2,000		1,000
2.	Application for Transfer of Investment Certificate for National Company	25,000		30,000	
3.	Application for Transfer of Investment Certificate for International Company		1,000		1,000
4.	Application for Amendment of Investment Certificate for National Company	25,000		30,000	
5.	Application for Amendment of Investment Certificate for International Company		1,000		1,000
6.	Application form for review of decision for national company.	25,000		30,000	
7.	Application form for review of decision for international company.		1,000		1,000
8.	Investment certificate for national company operating in petroleum and mining services(new).		2,000		1,000
9.	Investment certificate for international company operating in petroleum and mining services (new).		2,000		2,000
10.	Investment certificate for national company operating in petroleum and mining services(renewal).		2,000		500
11.	Investment certificate for international company operating in petroleum and mining services (renewal).		2,000		1,000

Schedule 4: Ministry of Water Resources & Irrigation

S/N	Ground/Surface Water Use Permit Charges	FY 2020/2021 Current Rates SSP	FY 2021/2022 Proposed Rates		
			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		
	Data Issuance Fees				
18	Borehole Logs	1,000	10,000		
19	Rainfall	2,000	10,000		
20	River Flows	3,000	10,000		
21	Water Quality	1,500	10,000		
22	Water Level (Surface/Groundwater)	3,000	10,000		
23	Other Documents		10,000		
	Maps Issuance Fees				
24	A4	1,000	10,000		
25	A3	5,000	20,000		
26	A1	10,000	35,000		
27	A0	15,000	45,000		
	Clearance of Water, Sanitation, and Hygiene (WASH) Professionals for work Permits				
28	Specialists	10,000			300
29	Technicians	5,000			200

Schedule 5: Ministry of Livestock and Fisheries

S/N	Import/export Permit Fees per Consignment	FY 2020/2021 Current Rates		FY 2021/2022 Proposed Rates	
		SSP	USD	SSP	USD
1.	Horses in country for recreational purpose (1 head of horse)				
	- Health certificate				100
	- Import/export fees				100
2.	Local cattle (5 heads of cattle)				
	- Health certificate				25
	- Import/export fees				100
3.	Exotic cattle (5 heads of cattle)				
	- Import/export				100
4.	Cattle for direct slaughter (5 heads)				
	- Import/export				50
5.	Sheep and goats for feed lot purpose (10 heads)				
	- Health certificate				25
	- Import/export fees				50
6.	Sheep and goats for direct slaughter (5 heads)				
	- Health certificate				
	- Import/export fees				50
7.	Animal subjected to quarantine (1 head)				
	- Health certificate				25
	- Import/export fees				50
8.	Live animal for research purpose (10 heads)				
	- Health certificate				100
	- Import/export fees				50
9.	Companion animal/pet (1 head)				
	- Health certificate				100
	- Import/export fees				20
10.	Dogs subject to quarantine (1 head)				
	- Health certificate				100
	- Import/export fees				50
11.	Animal product subject to quarantine (1 ton)				
	- Health certificate				100
	- Import/export fees				50
12.	Hides and skins (1 ton)				
	- Health certificate				100

	- Import/export fees				200
13.	Meat for own used (200 KG)				
	- Health certificate				10
	- Import/export fees				20
14.	Raw meat for commercial (1 ton)				
	- Health certificate				100
	- Import/export fees				100
15.	Live poultry (broiler, layers turkey, ostrich) 20 hens				
	- Health certificate				25
	- Import/export fees				20
16.	Day old chick and fertile eggs subject to quarantine (500 chicks)				
	- Health certificate				50
	- Import/export fees				50
17.	Poultry egg (20 trays)				
	- Health certificate				30
	- Import/export fees				20
18.	Live pig (4 heads)				
	- Health certificate				20
	- Import/export fees				20
19.	Lagomorphs (Rabbit, hares and pike) subjected to quarantine (1 head)				
	- Health certificate				50
	- Import/export fees				50
20.	Frozen poultry meat (1 ton)				
	- Health certificate				100
	- Import/export fees				50
21.	Raw pig meat for commercial purpose (1 ton)				
	- Health certificate				100
	- Import/export fees				100
22.	Finished animal feed (1 ton)				
	- Health certificate				100
	- Import/export fees				50
23.	Biology specimen and raw material for laboratory pharmaceutical use (1 ton)				
	- Health certificate				
	- Import/export fees				200
24.	Process animal protein for animal feed (1 ton)				
	- Health certificate				100
	- Import/export fees				50
25.	Frozen foreseen animal/fish semen (0.5ml straws)				
	- Health certificate				20
	- Import/export fees				20
26.	Embryo transfer (0.5 straws)				
	- Health certificate				10

	- Import/export fees				10
27.	All animal/fish genetic material (10ml tube)				
	- Health certificate				
	- Import/export fees				20
28.	Veterinary diagnostic kits (100 kg)				
	- Health certificate				
	- Import/export fees				100
29.	Veterinary biological reagent/products (100 kg)				
	- Health certificate				
	- Import/export fees				100
30.	Veterinary biological sample for research purpose (5 kg)				
	- Health certificate				
	- Import/export fees				50
31.	Veterinary laboratory testing reagent/kits (100 kg)				
	- Health certificate				
	- Import/export fees				100
32.	Reference material quality control (5kg)				
	- Health certificate				
	- Import/export fees				50
33.	Forage/fodder plant seed e.g bracharia (100 kg)				
	- Health certificate				50
	- Import/export fees				50
34.	Finger lings, brook/ornamental fish (1000 pieces)				
	- Health certificate				20
	- Import/export fees				20
35.	Cured fish product (salted, dry, and smoke in 1 ton)				
	- Health certificate				100
	- Import/export fees				20
36.	Chilled/frozen fish (1 ton)				
	- Health certificate				100
	- Import/export fees				50
37.	Artemia and other raw material (fish meal and feed additives) 1 ton				
	- Health certificate				
	- Import/export fees				50
38.	Fishing equipment (hooks, long line, twines/net) 1000 ton				
	- Health certificate				
	- Import/export fees				100
39.	Natural honey (10 kg)				
	- Health certificate				5
	- Import/export fees				10
40.	Bees colony (5 pieces halves)				

	- Health certificate				10
	- Import/export fees				50
41.	Horn and hooves (1 ton)				
	- Health certificate				100
	- Import/export fees				50
42.	Camel (1 head)				
	- Health certificate				100
	- Import/export fees				100

Schedule 6: National Bureau of Standards (NBS)

S/N	Inspection Service fees Items	FY 2020/21 Current Rate		FY 2021/22 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	Groundnuts	5		per ton	200	
11	Powder milk per carton	7		per carton	10	
12	Fresh milk per carton	7		per carton	10	
13	Candles per carton	10		per carton	10	
14	Incenses per carton	10		per carton	10	
15	Baby Toys per carton	10%			10%	
16	Telecommunication Devices	25%			25%	
17	Tamaki/Asphalt per barrel	50			50	
18	balm per carton	10			10	
19	Weaves, Human Hair	10%			10%	
20	Cheese cream	10			10	
21	Beds Rob per bags/carton	10			10	
22	Dye per carton	10			10	
23	Material Clothing per roll	50			50	
24	Blanket per bale	100			100	
25	Smart Blanket per piece	30			30	
26	Razor Blade per carton	10			10	
27	Chewing medal per carton	10			10	
28	Button per carton	10			10	
29	Zip per carton	10			10	
30	Light bulbs per carton	10			10	
31	Leather belts per carton	10			10	
32	Robs (General) per carton	10			10	
33	Fishing net per piece	10			10	
34	Lights and touches	10%			10%	

35	Tomato paste per carton	10			10	
36	Tuna (sardine) per carton	10			10	
37	Beef per carton	10			10	
38	Biscuit per carton	10			10	
39	Tania per carton	10			10	
40	Yogurts per carton	10			10	
41	Crystal sweet per carton	10			10	
42	Chewing gum per carton	10			10	
43	Tea leaf per carton	10			10	
44	Coffee per carton	10			10	
45	Ice cream per carton	10			10	
46	Nest coffee per carton	10			10	
47	Frozen meat per truck	5000			5000	
48	Frozen fish per truck	5000			5000	
49	Mushroom per carton	10			10	
50	Spaghetti per carton	10			10	
51	Sweets per carton	10			10	
52	Richo per carton	10			10	
53	Dates per carton	10			10	
54	Dates per carton or 50kg	20			20	
55	Dry Ginger per carton	10			10	
56	Air freshener per carton	10			10	
57	Frozen chicken per carton	20			20	
58	Dry fish per 50 kg	20			20	
59	Dry fish per carton	10			10	
60	Animals feed per truck	5,000			5,000	
61	Chicks (one day old)	5			5	
62	Eggs per tray	10			10	
63	Frozen pork meat per carton	20			20	
64	Cattle per head	100			100	
65	Goat /Sheep per head	50			50	
66	Live chicken per pcs	10			10	
67	Pig per head	50			50	
	BEVERAGES					
1	Beer per crate/carton	20			20	
2	Sodas per tray/crate	10			10	
3	Bavaria per tray	10			10	
4	Red bull per tray	20			20	
5	Juice liquid per carton	10			10	
6	Juice powder per carton	10			10	
7	Bottle mineral water per carton	10			10	
8	Quencher / Juice per 50kg	10		per carton	10	
9	Malts per 50kg	10			10	
10	Raw materials per 50kg	10			10	
	Liquid chemical raw material	10			10	
	Powder chemical rawmaterials	500		per ton	500	

	Plastic raw materials Plastic crystal	500		Per ton	500	
	Plastic performs	10%		per customs value	10%	
11	Yeast per carton	20		Per carton	20	
12	Whisky per carton	230			230	
13	Gins per carton	230			230	
14	Wine per carton	150			150	
15	Uganda Waraggi per carton	150			150	
READY MADE CLOTHES						
1	New cloths per dozen	50			50	
2	Used cloth per bale	1000			1000	
3	Household per truck	2,000			2,000	
4	Glass /Aluminum per dozen	50			50	
5	plastics per dozen	10			10	
FOOT WEAR :						
1	Sandals per dozen	50		Per dozen	50	
2	Slippers per dozen	30		Per dozen	30	
3	Gumboot per dozen	30		Per dozen	30	
4	Plastic shoes per dozen	100		Per 50 pairs	100	
5	Leather Shoes per 100 pairs	100		Per 50 pairs	100	
6	Pampas/Infants needs per carton	20		per carton	20	
7	Always per carton	20		per carton	20	
Others						
1	Strip Materials per roll e.g. rob per roll	500		Per roll	10	
2	Bar Soap per carton	5			10	
	Soap				5	
	Liquid soap per 5 litters				10	
	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 jerricane per 10 pcs				5	
10	A blanket per bale.				50	
11	Timbers per truckload					
	a) Round log measured in cubic meters	300,000			300,000	
	b) Square bean per container	5,000,000			5,000,000	
	c) Panel Timber per container	2,000,000			2,000,000	
12	poly woods per truck	2000			2000	
13	Commercial label per carton	10			10	
14	Plastic packaging per roll	100			100	
15	Cartons packaging per dozen	10			10	
16	Bottle water caps per sack	10			10	
17	Aluminium foil per carton	20			20	
18	LPG gas per truck	4,000			4,000	
19	Papyrus 10 per dozen	10			10	
20	Mat per dozen	100			100	
21	Administrative Fee	5000			5000	
MEDICAL EQUIPMENT						
1	Medicine per truck	3 %		Per customs value	3 %	
2	Medical equipment per truck	5 %		PCV value	5 %	
3	All type of vegetables per truck	2000			2000	
4	Laboratories equipment per truck	5%		PCV value	5%	
5	Cosmetic and perfumes per customs value	10 %			10 %	
6	Furniture per customs value	10%			10%	
7	Stationeries per truck	2000/ 10		Per truck /car	2000/ 10	
FUEL AND LUBRICANTS						
1	Fuel per truck	10000			10000	
2	Engine oil per ton	600			600	
3	Grease per ton	600			600	
4	Brake fluid per ton	600			600	
5	Rubber solution per ton	600			600	
6	Pantex per ton	600			600	
7	Super glue per ton	600			600	
8	Lubrication fluid per ton	600			600	
9	Gas cylinder per unit	100			100	

VEHICLE, SMALL CARS, AND MOTORBIKE						
1	Vehicle model (1995- 1999) Per unit 2000					
	A. big truck	5000			5000	
	B. medium truck	3000			3000	
	C. small car	2000			2000	
2	Vehicle model (2000- 2018) Per unit 2000					
	A. big truck	3000			3000	
	B. medium truck	2000			2000	
	C. small car	1500			1500	
3	Motor cycle per unit	500			500	
4	Bicycle per unit	100			100	
5	Rickshaw per unit	1000			1000	
6	Motorboats per unit	1500			1500	
7	Batteries per truck	3500/ 50		per/carton	3500/ 50	
8	Dry Cell Batteries per carton	20		per carton	20	
9	Solar Battery	5%		PCV value	5%	
PLASTIC MATERIALS						
1	Thick Polythene per roll	2000		per roll	200	
2	carpet per roll	1500		per roll	200	
3	suitcase per piece	1044			50	
4	Bags per unit	10			10	
5	Lady bags per unit	10			20	
6	Plastic chairs per unit	10			10	
7	Plastic Table per unit	10			10	
8	Matches box per ctn	1			10	
AGRICULTURE MATERIALS						
1	Agricultural Tractors per tractor	1000			2000	
2	Agriculture Tools per truck	100			1000	
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%	
	ALL TYPE OF SPARE PARTS				10 %	
1	Electronics per customs value	10 %			10 %	
2	Electrical appliance per customs value	10 %			10 %	
3	Laboratory apparatus per customs value	10 %			10 %	
4	Generator per customs value	10 %			10 %	
5	Tires for big trucks per customs value	10 %			10 %	
6	Tires for small cars per customs value	10 %			10 %	
7	Tires for motorcycles per customs value	10 %			10 %	
8	Tires for bicycles per 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 Motorcycle 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%	
TOBACCO						
1	Not process tobacco per truck	6502		PCV value	20 %	
2	Cigarette or process tobacco per truck	6502		Per customs	20%	
3	Shisha and accessories Per customs value				20 %	
Export Goods Service Fees						
1	Honey Bee per ton	501			1000	

2	Hides and Skins per dozen	2			50	
3	Gum Arabic per ton	1000			1000	
5	Shea Better per ton	500			500	
6	Timber per truck	1			1000	
7	Dry fish per ton	500			500	
8	Coffee per ton	500			1000	
9	Gold per kg				4000	
10	Fresh meat per ton	1000			2000	
11	Malts per truck	3900			3900	
12	Sesames per ton				500	
13	Groundnut per ton				500	
14	Sorghum per ton				300	
15	Sunflower				500	
16	Hibiscus (Kekedi)				500	
The inspection fee for small and big Shops						
1	Small shops	1000			1000	
2	Supermarkets	2000			2000	
3	Warehouses	2500			3000	
4	Wholesale	3000			3000	
Dumping Fees						
1	Dumping certificate for any expired food or organic material	25000			25000	
2	Dumping of expired chemicals per liter/carton	50,000			50,000	
3	Selling of Substandard goods	50,000			100,000	
4	Rejected substandard goods from any point of entry				30,000	
Production sites						
1	Inspection of Small factories every three months	3000			5000	
2	Inspection of Big Factories every three month	5000			7000	
3	Auditing of factories annually	5000			10,000	
4	Operational certificate	3000			15000	
6	Export product certificate				5000	
7	Import product certificate				10,000	
8	Quality mark				250,000	
9	Standard specifications	1500			15000	
10	Administrative fees				5000	
Laboratory Test Service Fees						
1	Total aflatoxin analysis per 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
Verification/calibration and Stamping Fees						
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 than 50 kg	500			2000	
16	Beranger scale 1-3kg	100			500	
17	Beranger scale 5kg and above	200			750	
18	Meter rule per unit	100			300	
19	Dry Measure per one set	100			500	
20	Liquid Measure	100			300	
21	Oil Measure	150			500	
22	Redbrick Mould	100			500	
23	Kilogram weights	50			200	
24	Robertsdale machine 10- 25kg	300			500	
25	Tape measure 1 -10 meters	50			200	
26	Tape measure 50 meters	100			300	
27	Tape measure exceeding 50 meters	200			500	
Verification and stamp fee for vehicles carrying gravel and sand						
28	One (1) to seven (7) tons	1000			3000	
29	Eight (8) to twenty (20) tons	2000			6000	
30	Twenty (21) tonto forty (40) tons	3000			8000	
31	From forty 40 tons and above	4000			9000	
32	License for import & export of weighing and measuring instruments	10,000			100,000	
33	Licenses for the repair of weighing and measuring instruments	-			100,000	
34	Administrative fee				5000	
35	Testing for fuel range				10000	

Schedule 7: Ministry of Petroleum

S/N	Charges/fees	FY 2020/21 Approved Rate		FY 2021/22 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 8: Ministry of Mining

S/No	Taxable Item	FY 2020/21 Current Rate		FY 2021/22 Proposed Rate	
		SSP	USD	SSP	USD
1.	Exploration License Application Fees (Foreign and Local Co.)		10,000		10,000
2.	License Registration Fee (Foreign and Local Co.)		500		500
3.	Annual Surface Rental Fees per km ² (Foreign and Local Co.)		10		10
4.	Annual Surface Rental 6.67 per km (Foreign and Local Co.)		6.57		6.67
5.	Small Scale License Application Processing Fees (Foreign Co.)				6,333
6.	Dealers License Application Processing Fees (Foreign Co.)				5,000
7.	Exploration License Registration Fees (Foreign Co.)		2,000		500
8.	Small Scale License Application Registration Fees (Foreign Co.)				500
9.	Dealers License Application Registration Fees (Foreign Co.)				500
10.	Exploration License Registration Fees (Foreign and Local Co.)		50,000		50,000
11.	Small Scale License				

	Registration Fees (Local Co.)		2,000		2,000
12.	Dealers License Registration Fees (Local Co.)		1,500		1,500
13.	Annual Surface Rent per CU (Foreign Co.) – Exploration		1.4		1.4
14.	Annual Rent per CU (Foreign Co.) – Small Scale				833
15.	Annual Rent per CU (Local Co.) – Exploration		6,000		6,000
16.	Annual Rent per CU (Local Co.) – Small Scale		300		300
17.	Annual Rent per CU (Local Co.) – Dealers		1.43		1.43

Schedule 9: South Sudan Broadcasting Corporation (SSBC)

S/No.	Charges/fees	FY 2020/21 Current rate		FY 2021/22 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 10: Ministry of Trade and Industry

Proposed Regulatory Trade License Fees for Fiscal Year 2021/2022

S/NO	Particulars	Unit	FY 2020/21 Current Rate		FY 2021/22 Proposed Rate	
			SSP	USD	SSP	USD
1	Trade Certificate	Piece	21,000		42,000	

2	Assorted food stuffs	Ton	28	500
3	Juice powder and soft drink	Crate	98	100
4	Yeast and Baking powder	ton		500
5	Assorted BuildingMaterial	ton	56	500
6	Frozen chicken, fish and Beef	ton	134	10,000
7	Fruits and vegetables	ton	78	500
8	Diesel, petrol, jet A-1, lubricant and Gas	ltr	30	3
9	Tobacco and cigarettes	carton	350	1,000
10	Cell phone (small)	Piece	140	500
11	Cell phone (smart)	piece	140	1,000
12	Electronic and Accessories	ton	140	280
13	Telecom Equipment V-sat/Solar	piece	3,000	6,000
14	Beer/Alcoholic drinks	Crate	350	1,000
15	All new vehicles except V8, Nissan patrol and Hummer	unit	4,200	20,000
16	Truck	unit		40,000
17	V8, Nissan petrol and Hummer	unit	10,000	50,000
18	Used vehicles	unit	4,000	40,000
19	Seeding	ton		252
20	Chemical	Ltr/ton		210-
21	Construction & industrial machines & equipment	Piece	2,370	3,000
22	Agricultural machine & equipment	piece	252	500
23	House hold items and utensil	ton	252	500
24	Furniture	ton	210	1,000
25	Detergent, soap, and septic liquid	ton	168	200
26	Garment	ton	70	1,000
27	Stationeries	ton	126	500
28	Food wear	ton	252	300
29	Motorcycles	unit	2,800	5,000
30	Bicycles	unit	252	300
31	Industrial raw material	ton	252	252
32	Medicine and medical equipment	ton	252	252
33	Cosmetic and perfume	ton	280	1,000
34	Mattress	Piece	28	500
35	Batteries and dry cell	ton	56	1,000
36	Earth Moving machines	ton	1,540	40,000

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

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

S/No	Particulars	FY 2020/21 Current Rate		FY 2021/22 Proposed Rate ¹	
		SSP	USD	SSP	USD
Division 1: Manufacturing of food products					
1.	Processing and preserving of meat				500
2.	Processing and preserving of fish, crustaceans and mollusks				500
3.	Processing and preserving of fruit and vegetables				500

4.	Manufacture of vegetable and animal oils and fats				500
5.	Manufacture of dairy products				500
6.	Manufacture of grain mill products, starches and starch Products				500
7.	Manufacture of grain mill products				500
8.	Manufacture of starches and starchproducts				500
9.	Manufacture of other food products				500
10.	Manufacture of bakery products				500
11.	Manufacture of sugar				500
12.	Manufacture of cocoa, chocolate and sugar Confectionery				500
Division 2: Manufacture of tobacco products					
13.	Manufacture of tobacco products				2,000

¹ Annual License fee (USD/Equivalent SSP) 500

Division 3: Manufacture of textiles					
14.	Manufacture of textiles			600	
Division 4: Manufacture of wearing apparel					
15.	Manufacture of wearing apparel			600	2
Division 5: Manufacture of leather and related products					
16.	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur			600	
17.	Manufacture of footwear			600	
Division 6: Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials					

18.	Sawmilling and planing of wood			1,000	
Division 7: Manufacture of paper and paper products					
19.	Manufacture of pulp, paper and paperboard			1,000	
20.	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard			1,000	
Division 12: Manufacture of rubber and plastics products					
21.	Manufacture of rubber products			1,600	
22.	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres			2,000	
23.	Manufacture of other rubber products			1,200	
24.	Manufacture of plastics products			1,500	
Division 13: Manufacture of other non-metallic mineral products					
25.	Manufacture of glass and glass products			600	
26.	Manufacture of non-metallic mineral products n.e.c.			1,000	
27.	Manufacture of refractory products			1,000	

² Annual License fee (USD/Equivalent SSP) 500

28.	Manufacture of clay building materials			600	
29.	Manufacture of other porcelain and ceramic products			600	
30.	Manufacture of cement, lime and plaster			5,000	
31.	Manufacture of articles of concrete, cement and plaster			1,600	

32.	Cutting, shaping and finishing of stone			600	
Division 14: Manufacture of basic metals					
33.	Manufacture of basic iron and steel			5,000	
34.	Manufacture of basic precious and other non-ferrous metals			20,000	
Division 15: Manufacture of fabricated metal products, except machinery and equipment					
35.	Manufacture of structural metal products, tanks, reservoirs and steam Generators			1,600	
36.	Manufacture of structural metal products			1,000	
37.	Manufacture of steam generators, except central heating hot water boilers			2,000	
38.	Forging, pressing, stamping and roll-forming of metal; powder metallurgy			3,000	
39.	Manufacture of cutlery, hand tools and general hardware			2,000	
Division 16: Manufacture of computer, electronic and optical products					
40.	Manufacture of electronic components and boards			20,000	
41.	Manufacture of computers and peripheral equipment			15,000	
42.	Manufacture of communication Equipment			12,000	
43.	Manufacture of consumer			1,200	

	electronics				
44.	Manufacture of measuring, testing, navigating and control equipment; watches and clocks			1,600	
Division 17: Manufacture of optical instruments and photographic equipment					
45.	Manufacture of optical instruments and photographic equipment			1,600	
46.	Manufacture of magnetic and optical Media			1,600	
47.	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus			12,000	
48.	Manufacture of batteries and accumulators			12,000	
49.	Manufacture of wiring and wiring devices			12,000	
50.	Manufacture of fibreoptic cables			20,000	
51.	Manufacture of domestic appliances			1,600	
Division 18: Manufacture of machinery and equipment n.e.c					
52.	Manufacture of general-purpose machinery			12,000	
53.	Manufacture of fluid power equipment			12,000	
54.	Manufacture of bearings, gears, gearing and driving elements			1,200	
55.	Manufacture of ovens, furnaces and furnace burners			1,200	
56.	Manufacture of lifting and handling			12,000	

	equipment				
57.	Manufacture of office machinery and equipment (except computers and peripheral equipment)			1,200	
58.	Manufacture of power-driven hand tools			1,200	
59.	Manufacture of special-purpose machinery			1,600	
60.	Manufacture of agricultural and forestry Machinery			1,200	
61.	Manufacture of metal-forming machinery and machine tools			1,200	
62.	Manufactur e of machinery for metallurgy			1,200	
63.	Manufacture of machinery for mining, quarrying and construction			12,000	
64.	Manufacture of machinery for food, beverage and tobacco Processing			12,000	
Division 19: Manufacture of motor vehicles, trailers and semi-trailers					
65.	Manufacture of motorvehicles			20,000	
66.	Manufacture of parts and accessories for motor vehicles			12,000	
Division 20: Manufacture of other transport equipment					
67.	Building of ships andboats			1,200	
68.	Building of pleasure andsporting boats			1,200	
69.	Manufactur e of motorcycles			12,000	

70.	Manufacture of bicycles and invalid carriages			12,000	
Division 21: Manufacture of furniture					
71.	Manufacture of furniture			1,200	
Division 22: Other manufacturing					
72.	Manufacture of jewellery and related articles			12,000	
73.	Manufacture of imitation jewelry and related articles			1,200	
74.	Manufacture of musical instruments			1,200	
75.	Manufacture of sports goods			1,200	
76.	Manufacture of games and toys			1,200	
77.	Manufacture of medical and dental instruments and supplies			1,200	
Division 23: Repair and installation of machinery and equipment					
78.	Repair of fabricated metal products, machinery and equipment			1,200	
79.	Repair of electronic and optical equipment			600	
80.	Repair of electrical equipment			600	
81.	Repair of other Equipment			600	
82.	Installation of industrial machinery and equipment			12,000	
Division 24: Water collection, treatment and supply					
83.	Water collection, treatment and supply			1,200	

Schedule 11: South Sudan Urban Water Corporation (SSUWC)

S/No.	Taxes, Fees charges type	FY 2020/21 Current Rate		FY 2021/22 Proposed Rate	
		SSP	USD	SSP	USD

1	1 st Class Res. Area	2,000	5,000
2	2 nd Class Res. Area	1,500	4,500
3	3 rd Class Res. Area	1,000	3,000
4	Hotels	10,000	30,000
5	Companies	20,500	30,500
6	Government Offices	10,000	20,000
7	NGOs offices	25,000	30,000
8	Guest House	20,000	30,000
9	Schools	10,000	20,000
10	New construction	25,000	35,000
11	Standpipe	30,000	45,000
12	Public toilet	15,000	10,000
13	Kiosk	30,000	TBM ¹
14	Business Centre	15,000	TBM
15	New connection	10,000	TBM
16	Bakery	20,000	TBM
17	Church	3,000	TBM
18	Mosques	3,000	TBM

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

Schedule 12: National Communication Authority (NCA)

		FY 2021/22 Proposed Rate
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 Bestoffer
02	1. Annual renewal of services license in No. 1 above. 2. Fees if the 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 downpayment. 0.5% of total audited revenue.
03	The license fee for public value-added services (pre-paid cards, SMS, MMS, interactive 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).	<ul style="list-style-type: none"> • Administrative fees; 130,000 for each service or technology application • Spectrum fees; All over the country: 9,000 per 200KHz duplex in 800/900 MHz bands for the first 5MHZ 11,000per 200 kHz in bands 800/900MHz for the second five megahertz 14,000 per 200 kHz duplex in band 800/900 MHZ for the third five megahertz 4,000 per 200 kHz duplex in other bands 2,000 per 200 kHz simplex in other bands.
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¹ To be metered (TBM)

		<p>For WiMAX TDD in 2.5, 3.3, 3.5 GHz Bands. 4,000 per200 KHz for WIMAX FDD in 2.5,3.3, 3.5 GHz 5,000 per200 KHz for LTE 2 for use in a defined geographical area:</p> <ul style="list-style-type: none"> • Fees according to population density, or geographical area related to total population density or total geographical area of the country. (Parameters set according to the latest census)
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06	Annual License fees for microwave s and wirelessbackbone networks	190 for 3.5 MHz channel per link for bands 1 to 10GHz. 133 for 3.5 MHz channel per link for bands more than 10GHz. 1,519 for point to point link (Wi-Fi/WiMAX) on sharing bases.
07	Numbering and Short Codes Fees Fee for assignment of new numbering capacityShort Codes	25 cents for each number500
08	VSAT for private networks for in-country use andnot through licensed operators.	379,747 per year perHUB 9,494 Per year perterminal
09	VSAT for private networks for in-country usesthrough licensed operators.	949 for Urban Area peryear. 500 for Rural Areas peryear
10	Satellite station used as network HUB for licensedpublic operators.	94,937 per year
11	Satellite station used as network Gateway forlicensed public operators.	379,747 for eachgateway
12	Remote satellite station used in Backbone networksfor 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 the carrier.
16	Annual GMPC License Fees.	189,874 Initial fee 30,000 Annual fee
17	GMPC Scratch Card fees	3% Of scratch card valuefor licensed. 10% of scratch card value for non-licensed
18	GMPC set fees, local service provider.	91 per set
19	GMPC set fees, foreign service provider.	91 per set
20	The license fee for automatic tracking service forprivate networks via a local provider.	1,899
21	License Renewal Fees for automatic tracking service private network via a local service provider.	500
22	License Fees for automatic tracking service privatenetwork via a foreign service provider.	1000
23	License renewal fees for automatic tracking Services private network via a foreign serviceprovider.	1000

24	License Fee for Automatic Tracking Service for Public Network via a 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 Public Network via Foreign Service Provider.	1000
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 shares to capital through raising the amount of capital, the addition of new shareholders, or public offering.	½ of the market value of shares sold, offered, or added if the 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	License Fees for manufacturing and assembly. Renewal of License Fees for manufacturing and assembly.	5% of total capital cost in the submitted study. 3% of Audited net profit, or initial Fees in case of loss.
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: Electricity works, maintenance of buildings and air-conditioning, logistics (Category 4)	1000
39	License Fees for services on high-tension electricity transmission line TV facilities (safety, education) not including telephone service. Annual renewal fees for above...	5% of total capital cost in the submitted study. 3% of audited revenue.
40	Fees for Licensing/Renewal of Licensing for import and marketing of ICT customer premises equipment: Service operators Others. 2. Fees for Licensing/Renewal of Licensing for import and marketing of wireless equipment.	500
41	Fees for check & Approval of certificate of 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: For operators Non-operators.	50
45	Fees per year for FM broadcasting Frequency. FM for Urban Areas: Commercial Non Commercial	25,000 5,000
46	Fees per year for Rural FM broadcasting frequency	5,000
47	License Fees renewal for technical support: Category 1- A-A manufacturers Category 1- A-B, Importers Category 2 Category 3 Category 4	10,000 10,000 5,000 2,500 500
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 13: Media Authority

S/NO	Charges/Fees	FY 2020/21 Current Rates		FY 2021/22 Proposed Rates	
		SSP	USD	SSP	USD
A	TELEVISION STATIONS/CHANNELS				
1	Large Television Stations (5 or more boosters/digital)	300,000		300,000	

2	Medium Television Stations (2 to 4 boosters/digital)	150,000		150,000	
3	Small Television Stations (One booster/digital)	100,000		100,000	
B	COMMERCIAL RADIO STATIONS				
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	
C	COMMUNITY RADIO STATIONS				
7	Large FM Radio Stations (5 or more repeaters)	60,000		100,000	
8	Medium FM Radio Stations (2 to 4 repeaters)	50,000		60,000	
9	Small FM Radio Stations (One location)	40,000		50,000	
D	PRINTING PRESSES/PUBLISHERS				
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		50,000	
14	Magazines	20,000		20,000	
E	FILMING PERMITS				
15	Long Documentary (5 or more locations) Foreign		1,500		2,600
16	Long Documentary (5 or more locations) National	20,000		20,000	
17	Medium Documentary (3 to 4 locations) Foreign		1,000		1,500
18	Medium Documentary (3 to 4 locations) National	10,000		10,000	
19	Short Documentary (1 to 2 locations) Foreign		500		600
20	Short Documentary (1 to 2 locations) National	5,000		5,000	
F	ACCREDITATION OF JOURNALISTS				
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		3,000	
24	National Journalists (1 to 6 Months)	1,000		2,000	
F	Temporary importation of Media Equipment				
25	Equipment for individual Journalists (clearance)	5,000		5,000	
26	Equipment for a crew of Journalists (clearance)	10,000		10,000	

G	OTHER MEDIA ENTERPRISES				
27	Media Product Suppliers (DSTVdealers)	50,000		70,000	
28	Media Advocacy, Associations, Unions, and others	40,000		50,000	
29	Photos and Video Stations	5,000		5,000	
H	FOREIGN MEDIA HOUSES				
30	Televisions and Radios		2,000		5,000
I	FINES				
31	Late renewals of licenses (more than 3 months)	70,000		70,000	
32	Major media violations	1000000+		1000000+	
33	Medium media violations	500,000		500,000	
33	Minor media violations	250,000		250,000	

Schedule 14: South Sudan Electricity Authority (SSEA)

S/N	Charges/fees	FY 2020/21 Current Rates		FY 2021/22 Proposed Rates	
		SSP	USD	SSP	USD
1	Network Fees 1st & 2nd 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 15: Ministry of General Education & Instruction

S/No.	Charges/fees	FY 2020/21 Approved Rates		FY 2021/22 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 16: Ministry of Higher Education, Science and Technology

No	Fees/Charges	FY 2020/21 Current Rates		FY 2021/22 Proposed Rates	
		SSP	USD	SSP	USD
	(i) Local and foreign private universities fees				
	A) Application				

1	Foreign universities		50,000		50,000
2	Local private universities	300,000		20,000,000	
	B) Inspections				
3	Foreign universities				10,000
4	Local private universities			4,000,000	
	C) Evaluation				
5	Foreign universities				5,000
6	Local private universities			2,000,000	
	D) License				
7	Foreign universities				75,000
8	Local private universities			30,000,000	
	E) Annual Assessment				
9	Foreign universities				7,500
10	Local private universities			3,000,000	
	(ii) Administration and authentication fees				
	Admission form (National and Aliens)				
11	- General administration			6,000	
12	- Direct/private			8,000	
13	- Distance/upgrading			10,000	
14	- Mature intake			15,000	
	Authentication of certificate (National)				
16	- Diploma/Bachelor degree			3,000	
17	- PG Diploma/Master's degree			5,000	
18	- PhD			10,000	
	Authentication of certificate (Aliens)				
19	- Diploma/Bachelor degree				150
20	- PG Diploma/Master's degree				200
21	- PhD				250
	Evaluation of foreign certificates				
22	- Diploma/Bachelor degree			3,000	
23	- PG Diploma/Master's degree			5,000	
24	- PhD			10,000	
	(iii) Scholarships application fee				
25	- Scholarship form			3,000	

Schedule 17: Food and Drug Control Authority

S/No.	Charges/fees	FY 2020/21 Current Rates		FY 2021/22 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	
	Registration and licensing				
4	Re-evaluation for the premise of the 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 (drugshops)	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	
	Inspection				
18	Inspections of premises (wholesale)	7,000		14,000	
19	Disposal fee per kilogram Quality control laboratory	700		700	
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 reevaluation 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 18: Ministry of Health

S/No.	Charges/fees	FY 2020/21 Current Rates		FY 2021/22 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 19: South Sudan Civil Aviation (SSCA)

S/No.	Item/ Type of Aircraft	Weight	FY2020/21 Current Rate		FY 2021/22 Proposed Rate	
			SSP	USD	SSP	USD
A.	INTERNATIONAL FLIGHTS					
	Landing Fees, Navigation Charges, and Security Charges.					
1	All Aircraft from 1 up to 4 to	1-4 tons		172		172
2	All Air/c from 5 up to 10 ton	5-10 tons		207		207
3	All Air/c from 11 up to 20 ton	15 tons		265		265
4	All Aircrafts Q400	29 tons		274		474
5	All Aircrafts E 190	40 tons		571		571
6	All aircraft B737	53 tons		758		758
7	All Aircrafts A320	74 tons		942		942
8	All Aircraft B767	173 tons		2,025		2,025
9	All Aircrafts IL-76	190 tons		2,195		2,195
10	All Aircrafts B747	352 tons		3,815		3,815
11	Landing fees –international	All		3,815		3,815
B.	DOMESTIC FLIGHTS					

1	All Aircraft from 1 up to 4 ton	1-4 tons	13,005		13,005	
2	All Aircrafts L410 from 5 up to 10 ton	5-10 tons	16,593		16,593	
3	All Aircrafts DHC-8 from 11 up to 20tonnes	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	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 GroundHandling		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) InternationalCompanies		150,000		150,000	
11	Renewal (GSA) InternationalCompanies		75,000		75,000	
12	Approval for GSA National Co.'sDomestic		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 it is 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 liter 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 20: Ministry of Transport

S/No.	Charges/fees	FY 2020/21 Current Rates		FY 2021/22 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 21: Ministry of Environment and Forestry

S/No	Charges/fees	FY 2020/21 Current Rates		FY 2021/22 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 22: MINISTRY OF WILDLIFE CONSERVATION AND TOURISM

S/No.	Charges/Fees	FY 2020/21 Current Rate		FY 2020/2120 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 star		1000		1000
22.	Lodges				1000
23.	Guesthouse				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
33.	OPERATIONAL LICENCES AND STICKERS OF TOURISTS VEHICLE			
	Local Sticker fee			10000
	Foreign Sticker fee			300
	Tour and Travel Agent Manager License			500
	Hotel Manager License			10% of DTF operating License
	Local Tour Guide License			3000
	Foreign Guide License			500
	Local Driver Guide License			3000
	Foreign Driver Guide License			100
	Souvenir License			15000
	Boat Cruising License Fee			500
	Car hire operational license			5000
	Operational license for Properties of 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
34.	VEHICLES FEES PER DAY			
	Less than 6 Seats			1000
	6-12 Seats			2000
	13-24 Seats			4000
	25-44 Seats			6000
	45 Seats and above			8000

35.	Aircraft (Single Landing Fees in Protected Areas)				
	Aircraft with less than 3 Seats			5000	
	3-6 Seats			7,000	
	7-14 Seats			10,000	
	15-20 Seats and Above			15,000	
	Helicopters landing in Boma National Park				500
36.	ANNUAL PASS			20,000	
	Motor Boat Excursion Annual Pass (i.e. for R Nile Annual Pass for Private Non-Commercial boats and Commercial touristvessels)				
37.	SPECIAL SERVICES AND ACTIVITIES				
	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 23: Ministry of Foreign Affairs and International Cooperation

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

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

Schedule 24: Ministry of Labour (Work Permit fees)

S/No.	W/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
All work permit classes (A-F) above are valid for a year and renewable based on meeting all the requirements.			

S/No.	Description	FY 2020/21 USD	FY 2021/22 USD
1	Consultants and Managers	2,000	2,000
2	Professionals	1,500	1,500
3	Technicians	1,000	1,000
4	Skilled Workers	800	800
5	Unskilled Workers	500	500
6	Religious/Missionary/Volunteers Processing Fees	500	500
7	Work Permit Digital System Fees	100	100

Schedule 25: Relief & Rehabilitation Commission (RRC)

Registration of Non-Governmental Organization (INGO or NNGO)

S/No	Taxable Item	FY 2020/21 Approved Rate		FY 2020/22 Proposed Rate	
		SSP	USD	SSP	USD
1	International NGO		1,500		2000
2	National NGO		2,50		
3	Faith Based NGO		250		250

Schedule 26: Ministry of Interior

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

S/NO	Revenue Items	Description	FY 2020/21 Applicable Rates		FY 2021/22 Proposed Rates	
			SSP	USD	SSP	USD
(i) Vehicle Registration Charges						
1	Government vehicles	New registration and road toll	3000		3000	
		Renewal of registration and road toll	1,500		1,500	
2	Police vehicles	New registration and road toll	3,000		3,000	
		Renewal of registration and road toll	1,500		1,500	
3	SSPDF vehicles	New registration and road toll	3,000		3,000	
		Renewal of registration and road toll	1,500		1,500	

4	Motor Cycle of Government Police and dSSPD	New registration	2,000		2,000	
		Renewal of registration	1,000		1,000	
5	Private vehicles	New registration and road toll	6,000		6,000	
		Renewal of registration and road toll	3,000		3,000	
6	Public vehicles	New registration and road toll	7,000		7,000	
		Renewal of registration and road toll	3,500		3,500	
7	Commercial vehicles	New registration and road toll	8,000		8,000	
		Renewal of registration and road toll	4,000		4,000	
8	Investment vehicles	New registration and road toll	10,000		10,000	
		Renewal of registration and road toll	5,000		5,000	
9	Private motorcycle	New registration	3,000		3,000	
		Renewal of registration	1,500		1,500	
10	Public motorcycle	New registration	4,000		4,000	
		Renewal of registration	2,000		2,000	
11	Commercial motorcycle	New registration	5,000		5,000	
		Renewal of registration	2,500		2,500	
12	Motor vehicle	Temporary plate number	3,000		3,000	
13	Foreign vehicles entering South Sudan	Entry Fees	5,000		5,000	
		Fines for delay of (one month)	7,000		7,000	
14	UN and UN	New registration and road toll		165		165

	d Agencies vehicles	Renewal of registration and road toll		83		83
15	Diplomatic vehicles	New registration and road toll		165		165
		Renewal of registration and road toll		83		83
16	INGOs vehicles	New registration and road toll		165		165
		Renewal of registration and road toll		83		83
17	UN, Diplomatic and INGOs motorcycles	New registration		80		80
		Renewal of registration		40		40
18	NNGOs Vehicles	New registration and road toll		150		150
		Renewal of registration and road Toll		75		75
19	NNGOs motorcycles	New registration		70		70
		Renewal of registration		35		35
(ii) Driving Licensing Charges						
20	Private Driving License (DL)	New	3,000		3,000	
		Renewal	2,000		2,000	
21	General/Heavy duty driving License	New	4,000		4,000	
		Renewal	3,000		3,000	
22	Foreigner Private Driving License	New	5,000		5,000	
		Renewal	3,000		3,000	

(b) Immigration, Nationality and Passport

S/NO	Charges/Fees	FY2020/21 Current Rates	FY2021/22 Proposed Rates
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		SSP	USD	SSP	USD
1	Naturalization by marriage	28,440		28,440	
2	Naturalization by Resident Certificate	94,800		94,800	
3	Naturalization Certificate to Aliens	142,200		142,200	
4	Nationality Certificate	260		260	
5	Ordinary Passport	2500		2500	
6	Diplomatic Passport	Free		free	
7	Special Passport	6500		free	
	Immigration-Visa				
1	Regional Single Visa (1 month)		50		50
2	Single Visa For other countries with exception of the USA (1 month)		100		100
3	Single visa for the United States of America		160		160
4	Multiple visas for regional (3 months)		125		125
5	Multiple visas for other countries (3 months)		200		200
6	Multiple Visa for regional (6 months)		250		250
7	Multiple visas for other countries (6 months)		350		350
8	Multiple visas for all		500		500

(c) Criminal Investigation Department

S/N		FY 2020/21	FY 2021/22
o.	Charges/fees	Current Rates	Proposed Rates

	A	SSP	USD	SSP	USD
1	Company-owned by the National 1. Stamp Approval 5,000 SSP. 2. Letter of no objection 5,000SSP.	1,000		10,000	
2	The company where National and Foreigners are Partner (s). 1. Stamp Approval 5,000 SSP 2. Letter of no objection 5,000SSP	2,500		10,000	
3	Clearing & Forwarding Companies/Agents owned by aNational 1. Stamp Approval 5,000 SSP 2. Letter of no objection 5,000SSP.	2,500		10,000	
4	Clearing & Forwarding Companies/Agents owned by aForeigner (s) 1. Stamp Approval 800 USD 2. Letter of no objection 1,200 USD		1,000		2,000
5	International Non- Governmental Organization (INGO) - 1. Stamp Approval 1,000 USD 2. Letter of no objection 1,000 USD		1,000		2,000
6	National Non- Governmental Organization (NNGO) – 1. Stamp Approval 7,5000 SSP 2. Letter of no objection 7,5000SSP	3,500		15,000	
7	Association/ Communities Shops/ etc. 1. Stamp Approval 5000 SSP.	1,000		5,000	
8	Companies Supplying door to door (Fuel) item within South Sudan (1. Transportation Permit 200 SSP and Transportation permit 1,000 USD for 2 months)	200	50		1,000
9	Company (100% South Sudanese) (ies)/ individual (s) transporting items out of South Sudan (1.	1,000		5,000	

	Transportation Permit 5,000 SSP).				
10	Company (100% Foreign) (ers)/ individual (s) transporting items within South Sudan 100 USD)		100		100
11	INGO & NNGO (Transportation permit to transport item within South Sudan 100 USD)		200		100
12	INGO & NNGO (Transportation permit to transport item out of South Sudan 200 USD)		500		200
13	Arms trading license			260,000	
14	Renewal of Arms Trading License			130,000	
15	Ammunition Trading License			56,000	
16	Renewal of Ammunition Trading License			28,000	
17	Pistol Calibre (6.35mm, 7.65mm, 8mm and 9mm).				
	a) The license of Pistol Calibre (6.35mm, 7.65mm, 8mm, and 9mm).			10,000	
	b) Renewal of License of Pistol Calibre (6.35mm, 7.65mm, 8mm, and 9mm).			5,000	
18	Shot Gun 12mm, 16mm, and 20mm				
	The license of Short Gun 12mm, 16mm, and 20mm			15,000	
	Renewal of Short Gun 12mm, 16mm, and 20mm			7,500	
19	Magnum 3.75mm and 200mm				
	a) The license of Magnum 3.75mm and 200mm			15,000	
	b) Renewal of Magnum 3.75mm and 200mm			7,500	
20	Morris 22mm				
	a) The license of Morris 22mm			15,000	
	b) Renewal of License of Morris 22mm			7,500	

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

(d): Prisons Service (Land Rental)

S/N0	Charges/fees	FY 2020/21 Approved		FY 2021/22 Proposed Rate	
		SSP	USD	SSP	USD
1	Star Hotel	120,000		120,000	
2	Grand Hotel	80,000		80,000	

(e): Other Documents

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

Schedule 27: Ministry of Justice and Constitutional Development

S/No.	Charges/fees	FY 2020/21 Approved Rates		FY 2020/21 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		50
	Fees for Government Contracts			2%	
21	Authentications	2%		2%	
22	Retrieving a Copy of Contract	2%		2%	

Schedule 28: Judiciary of South Sudan

1) Fees Payable in Suit

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

(A) PROPOSED FEES PAYABLE IN SUITS

S/No.	Suit	2021/22 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 of 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 the mortgaged immovable property also, if the property is sold or a decree for foreclosure is	Scale percentage	50	Half of the minimum whichever is	200	

S/No.	Suit	2021/22 Proposed rates				
		Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
	Passed, on the amount of sale, or if the decree is for the value of the property 3%.			greater		
6	Interpleader, if the value is: a) SSP 50 or less b) More than SSP 50	Scale percentage	50	SSP 50	100	
7	All other suits	Ditto	50	Half of the minimum whichever is greater	100	
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) ARBITRATION						
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 the suit			200	

S/No.	Suit	2021/22 Proposed rates					
		Total Payable	Fee	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
				SSP		SSP	USD
(C) APPEAL							
13	a) To the High Court	Scale				100	
	b) To the Court of Appeal	percentag				150	
	c) Where the appeal under (a) and (b) above is allowed, the balance of fees shall be paid excepted under section 174	e					
	d) Application for stay of execution	Ditto					
	i) The County Court of FirstGrade Judge	Scale				100	
ii) The High Court	percentag				150		
iii) The Court of Appeal	e				175		
iv) The Supreme Court					200		
(D) REVIEW							
14	a) To the Supreme Court	Scale			SSP 10	300	
	b) If the application is granted, the balance shall be collected	Percentag				Ditto	
		Ditto					
(E) APPLICATION FOR CASSATION							
15	a) An objection by cassation to the Supreme Court	Fixed	SSP 25			300	
	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						
16	a) A suit to the Supreme Court to determine the constitutionality of any law or provision.	Ditto				1500	
	b) A suit for a constitutional remedy	SSP150					
17	An application for judicial review of an administrative decision	SSP 15				100	
		SSP 20				150	
		SSP 25				200	
	a) The High Court						

S/No.	Suit	2021/22 Proposed rates				
		Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
	b) The Court of Appeal c) The Supreme Court					
(F) PROBATE AND ADMINISTRATION (TOTAL FEES PAYABLE)						
18	On petition for probate or administration	SSP 25			50	
19	On Oath for every executor, administrator surety	SSP 20			50	
20	On filing the administration bond	SSP 20			50	
21	On application for discharge or substitution of a surety	SSP 20			50	
22	On passing the accounts	SSP 25			50	
23	On filing a caveat	SSP 20			50	
24	On notice to a caveator	SSP 10			50	
25	On application to the court for directions	SSP 10			50	
26	On probate or administration, where the net value 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%				
(G) BANKRUPTCY PROCEEDINGS (TOTAL FEES PAYABLE)						
27	On a bankruptcy petition by a debtor	SSP 25			100	
28	On bankruptcy petition by a creditor	SSP 50			200	

S/No.	Suit	2021/22 Proposed rates				
		Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
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 a new interim receiver or receivers in place of or in addition to the original interim receiver or receivers	SSP 25			100	
32	On an advertisement or notice published in the gazette or a newspaper by order of the court	SSP 20			100	
33	On notice to the creditor of a meeting or sitting of the court	SSP 10			50	
34	On a petition by a creditor to prove a claim	SSP 20			100	
35	On the execution of a warrant of seizure, search arrest, or commitment to prison	SSP 25			100	
36	On application for discharge or annulment of adjudication	SSP 25			100	
37	On granting an application to withdraw a bankruptcy petition	SSP 25			100	
38	On giving effect to a composition or scheme of arrangement. on 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	3%				

S/No.	Suit	2021/22 Proposed rates					
		Total Payable	Fees	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
				SSP		SSP	USD
	on the amount of such claim or dividend						
40	<p>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 receiver when acting as a trustee to administer a debtor property under a composition:</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 or part thereof</p> <p>On the balance above SSP 20,000</p>	<p>5%</p> <p>4%</p> <p>3%</p> <p>2%</p>					
41	<p>On appeal against a decree or an order:</p> <p>a) Dismissing a bankruptcy petition</p> <p>b) Adjudicating a person bankrupt</p> <p>c) Directing or refusing to pay a dividend</p> <p>d) Granting or refusing to grant a discharge</p> <p>e) Annuling to annul an adjudication</p> <p>f) Of commitment to prison</p> <p>g) Of any other kind not specifically mentioned</p>	<p>The same fee payable as on the appeal</p>					

S/No.	Suit	2021/22 Proposed rates				
		Total Payable	Fees	Minimum	Amount Payable on Plaintiff	Proposed Minimum
				SSP		SSP USD
(H) PROCEEDING UNDER THE COMPANIES ACT, 2012						
42	(The sections referred to in this part are the sections of the South Sudan Companies Act, 2012) on application to the court:					
	a) Under section 8(4) to confirm an alteration in a memorandum	SSP 1000				3000
	b) Under section 61(1) to confirm a reduction of capital	SSP 1000				3000
	c) Under section 207(1) to sanction a compromise or scheme of arrangements	SSP 1000				3000
	d) In a debenture holder's action for the appointment of a receiver or manager or foreclosure	SSP 500				1500
	e) Not otherwise provided for in winding up or other proceedings					

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	SSP 1000			2000
	c) Under section 178 on making a call	SSP 1000			2000
	d) On the appointment or removal of a Liquidator				
	e) On advertisement published in the Gazette or a Newspaper by order of the court	SSP 500			1000
	f) On notice to the 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

S/No.	Suit	2021/22 Proposed rates				
		Total Payable	Fees	Minimum	Amount Payable on Plaintiff	Proposed Minimum
				SSP		SSP USD
	h) On the execution of the 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	<p>In proceedings for winding where an official of the court is appointed Official Liquidator in his official capacity:</p> <p>5%</p> <p>4%</p> <p>3%</p> <p>2%</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 amounts of money 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 above SSP 20,000</p> <p>b) On amount distributed in dividends or paid to contributors, preferential creditors, and debenture</p>	<p>5%</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 rescission</p>				

S/No.	Suit	2021/22 Proposed rates					
		Total Payable	Fees	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
				SSP		SSP	USD
	<p>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 cassation shall not be less than the fee specified under Nos. 41 and 42.</p>						
(I)	INTERLOCUTORY MATTERS						

45	On application for:				
	a) The arrest of a defendant under section 155 of the Civil Procedure Act, 2007	SSP 25			100
	b) The defendant to give security or provisional attachment under section 159(1) of the Civil Procedure Act, 2007	SSP 25			100
	c) Discharge of a surety under section 151	SS10			50
	d) A commission or a letter of request to take evidence:	SSP 20			200
	▪ In South Sudan	SSP 50			500
	▪ Outside South Sudan				
	e) Any other matter not expressly provided for:	SSP 10			100
▪ If made in court at the hearing of the suit	SSP 15			150	
▪ If made at any other time on the petition					

S/No.	Suit	2021/22 Proposed rates					
		Total Payable	Fees	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
				SSP		SSP	USD
46	On making an order: a) Under section 158 forbidding the defendant to leave South Sudan or committing him or her to prison b) For provisional attachment under section 160(1)	SSP 25 SSP 25				250 250	
47	On the appointment of guardian ad litem	SSP 10				100	
48	On filing any pleading	SSP 10				100	
(J) EXECUTION							
49	Where the decree or order is for payment of money or delivery of property, on the amount of such money or the value of such property: a) On execution being granted b) After any process of execution has been issued by the court: On the amount being realized or paid on the value 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. d) Where a decree is for possession of the immovable property because of the breach of the condition of the tenancy, the value of the	3% of the first SSP 10,000 2% in case of an amount more than SSP 10,000					

	property delivered shall be calculated in					
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S/No.	Suit	2021/22 Proposed rates			
		Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum
			SSP		SSP USD
	has the value of six-month rent of the property				
50	On an application under section 253 reopen an execution if: a) Value is SSP 1000 or less b) Value is more than SSP 1000	SSP 10 SSP 10			100 100
51	Where decree or order is for the custody of a child or children, on the execution being granted	SSP 10			100
52	Where the execution is on any matter: a) On the execution being granted b) On execution being carried out on the value of relief afforded as assessed by the court	SSP 10 As mentioned in 53 hereunder			100
5	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%			
(K) PROTESTS, ADMINISTRATION OF OATHS, ETC					
54	a) On application for a protest b) If the bill 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:	SSP 30			100

S/No.	Suit	2021/22 Proposed rates					
		Total Payable	Fee	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
				SSP		SSP	USD
	a) If a document is to appoint a person as an agent in one suit only in any court in South Sudan	SSP 30				100	
	b) In any other case:						
	i) For each certificate of Attestation endorsed on the document.	SSP 30				100	
	ii) If more than one signature is attested at the same time, for each additional signature						
56	On administration of an Oath	SSP 30				100	
57	On taking evidence on commission or in response to a letter of request for each witness whose evidence is taken:						
	a) For a foreign court	SSP 50				100	
	b) For any other court	SSP 10				50	
(L) MISCELLANEOUS							
58	For every summons to a witness or in any proceedings where the defendants exceed three, for every summons to a defendant beyond the number of three, served by an official of the court	SSP 10				50	
59	For making a copy of any documents, for every 100 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 English into Arabic or vice versa, for every page or part of it	SSP 25				100	
62	For the translation of the document from any language other than English or Arabic into	SSP 25				100	

S/No.	Suit	2021/22 Proposed rates				
		Total Payable	Fees	Minimum	Amount Payable on Plaintiff	Proposed Minimum
				SSP		SSP USD
	English or Arabic, for every page or part of it					
63	For every search for records of a suit or any execution or the document in such record, or 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
(M) PROCEEDINGS UNDER THE TRADEMARKS Act, 2008 AND THE TRADEMARKS RULES						
64	(The sections referred to in this part are sections of the Trade Marks Act, 2008) On petition or application to the court: I. Under section 8 against Registrar's refusal a mark II. Under section 10 of filing an opposition to the registration III. Under section 13 for determining the rights of rival claims by each claimant IV. Under section 17(2) or section 26(3) for cancellation of a Trade Mark V. Under section 18 against Registrar's decision on registration assignments, etc.	SSP 1000 SSP 1000 SSP 1000 SSP 1000 SSP 1000 SSP 1000				2000 2000 2000 2000 2000

VI. Under section 19 from the Registrar's decision on alteration of a registered mark

		2021/22 Proposed rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
	II. Not otherwise provided for in this Rule	SSP 1000			2000	
65	Where the application under section 10, 13, 17(2), or 26(3) is resisted, the dispute shall be treated as a suit and fees shall be charged accordingly; the fee which has been paid on the application being reckoned as the fee payable on the plaint					
66	On appeal	The same fee as on appeal shall be payable "provided that it shall not be less specified in Rule 64"				
(N) PROCEEDINGS UNDER THE REGISTRATION OF BUSINESS NAMES Act, 2008						
(The sections referred to in this part are sections of the Registration of Business Names Act, 2008)						
67	On petition or application:	SSP 1000			2000	
	a) Under section 22(3) against Registrar's refusal to register a business name	SSP 1000			2000	
	b) Under section 16(1) for relief against disability by a minor	SSP 600			1200	
	c) Case not otherwise provided for this Rule					
68	Where an application under sections 22(3) and 16(1) is resisted, the dispute shall be treated as a suit and fees shall be charged accordingly; the fee which has been paid on an application in the plaint					

S/No.	Suit	2021/22 Proposed rates				
		Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
69	On appeal to the court of Appeal, the same fee as for an appeal in a suit provided that the fee payable on appeal shall not be less than the fee specified under the appropriate heading in Rule 67					
(O) VALUATION						
70	For every valuation of immovable carried out by an authorized public servant	5% of the valuation with a minimum of SSP 100 and a maximum of SSP 300			100	
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 an 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	
(P) PROCEEDINGS UNDER THE LABOUR ACT, 2017						
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			5%	

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

(R) PROPOSED LAND REGISTRATION FEES

S/No	Descriptions	Old Fees Calculation	New Fees Calculation	2018/20 Proposed Fees	
1.1	Registration of New Land Lease, by class				
	Registration of 1 st Class	17 SSP	100 SSP	250 SSP	
	Registration Fee	5 SSP	50 SSP	150 SSP	
	Administrative Fee	10 SSP	30 SSP	70 SSP	
	Premium Fee	2 SSP	18 SSP	280 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
1.2	Registration of 2nd Class	15 SSP	75 SSP	200 SSP	
	Registration Fee	2 SSP	40 SSP	100 SSP	
	Administrative Fee	10 SSP	20 SSP	70 SSP	
	Premium Fee	2 SSP	13 SSP	28 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
1.3	Registration of 3rd Class	13 SSP	50 SSP	150 SSP	

S/No	Descriptions	Old Fees Calculations	New Fees Calculations	2018/20 Proposed Fees
	Registration Fee	2 SSP	30 SSP	75 SSP
	Administrative Fee	10 SSP	10 SSP	50 SSP
	Premium Fee	1 SSP	8 SSP	23 SSP
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP
1.4	Registration of Industrial & Agricultural Investment Lands "According to the same fee payable on Classes"		500 SSP	3000 SSP
	Registration Fee		300 SSP	2000 SSP
	Administrative Fee		100 SSP	750 SSP
	Premium Fee		98 SSP	248 SSP
	Stamp Duty Fee		2 SSP	2 SSP
1.5	(S) Registration of Shops "According to the same fee payable on Classes (1 st , 2 nd , and 3 rd) Registration fees"			
	Registration of Shop 1 st Class		1 st 2 nd 3 rd	300 SSP
	Registration Fee			200 SSP
	Administrative Fee			70 SSP
	Premium Fee			28 SSP
	Stamp Duty Fee			2 SSP
1.6	Registration of Shops 2 nd Class			250 SSP
	Registration Fee			150 SSP
	Administrative Fee			70 SSP
	Premium Fee			28 SSP
	Stamp Duty Fee			2 SSP
1.7	Registration of Shops 3 rd (T) Class			200 SSP
	Registration Fee			100 SSP
	Administrative Fee			70 SSP
	Premium Fee			28 SSP
	Stamp Duty Fee			2 SSP
1.8	Registration of Local Farms		50 SSP	300 SSP
	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
2.0	(U) Search Certificate			
2.1	Search Certificate for Confirmation & Exchange	05 SSP	30 SSP	100 SSP
	Certificate Fee	01 SSP	18 SSP	70 SSP
	Administrative Fee	03 SSP	10 SSP	28 SSP

S/No	Descriptions	Old Fees Calculation	New Fees Calculation	2018/20 Proposed Fees
	Stamp Duty Fee	01 SSP	02 SSP	2 SSP
2.2	Search Certificate for Sale and Mortgage	7 SSP	50 SSP	
	Certificate Fee	3 SSP	30 SSP	200 SSP
	Administrative Fee	3 SSP	18 SSP	98 SSP
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP
3.0	Change of Ownership/Assignment	% Value	% of Value 2.5%	% of Value 2.5%
3.1	Day one above (Constant Value)	2.5%	2.5%	2.5%
	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	Mortgage Charges	% Value	% Value	% Value
4.1	Registration of Mortgage	1%	½ % of Value	0.5 % of Value
	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	Transfer of Mortgage	1%	½ % of Value	0.5 % of Value
	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	Abolition of Mortgage	1% Value	½ % Value	0.5 % Value
	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	Discharge of Mortgage	1% value	½ % Value	0.5 % Value
	Discharge 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
5.0	Attachment/Caveat	14 SSP	20 SSP	50 SSP
	Attachment/Caveat Fee	3 SSP	8 SSP	28 SSP
	Administrative Fee	10 SSP	10 SSP	20 SSP
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP
6.0	Affidavit/Correction of Name/Area of Plot/Registration of	14 SSP	20 SSP	50 SSP

	Estate				
	Alteration Fee	3 SSP	8 SSP	28 SSP	
	Administrative Fee	10 SSP	10 SSP	20 SSP	

S/No	Descriptions	Old Fees Calculation	New Fees Calculation	2018/20 Proposed Fees
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP
7.0	Registration of Gift	19 SSP	1% Value	1% Value
	Gift Fee	3 SSP	1%	1%
	Administrative Fee	10 SSP	10 SSP	10 SSP
	Registration Fee	5 SSP	8 SSP	8 SSP
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP
8.0	Sub-Division of Land Fee	1% Value	½ % Value	0.5 % Value
	Assessment Fee	1%	½ % Value	0.5 % Value
	Administrative Fee	10 SSP	10 SSP	10 SSP
	Registration Fee	5 SSP	8 SSP	8 SSP
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP
9.0	Land Valuation	% Value	% Value	% Value
9.1	Valuation for Court Case	¼ %	⅛% Value	0.125% Value
	Assessment Fee	¼%	⅛% Value	0.125% Value
	Administrative Fee	10 SSP	18 SSP	18 SSP
	Stamp duty Fee	1 SSP	2 SSP	2 SSP
9.2	Valuation of Building on thePlot	¼%	⅛% value	0.125% Value
	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	Exchange of Plots	5% Value		1% Value
	Exchange Value Fee	5%		1%
	Administrative Fee	10 SSP		10 SSP
	Registration Fee	5 SSP		8 SSP
	Stamp Duty Fee	SSP		SSP
11.0	Form 3A Fee	4 SSP	10 SSP	100 SSP
	Petition Fee	1 SSP	3 SSP	70 SSP
	Administrative Fee	2 SSP	5 SSP	28 SSP
	Stamp Duty	1 SSP	2 SSP	2 SSP
12.0	(V) Storage and stares buildings			
12.1	Opening of storage and Staresbuilding records	25 SSP	50 SSP	300 SSP
	Opening Fee	14 SSP	30 SSP	200 SSP
	Administrative Fee	10 SSP	18 SSP	98 SSP
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP
13.0	(W) Other charges			
13.1	An appeal against the decision of the Registrar of lands	25 SSP	30 SSP	150 SSP
	Appeal Fee	14 SSP	18 SSP	100 SSP
	Administrative Fee	10 SSP	10 SSP	48 SSP
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP
-13.2	An appeal against the decision of Chief Registrar General of Lands	50 SSP	50 SSP	200 SSP
	Appeal Fee	30 SSP	30 SSP	150 SSP

S/No	Descriptions	Old Fees Calculation	New Fees Calculation	2018/20 Proposed Fees
	Administrative Fee	19 SSP	18 SSP	48 SSP
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP
13.3	Appeal against Plot Valuation	25 SSP	30 SSP	150 SSP
	Appeal Fee	14 SSP	18 SSP	100 SSP
	Administrative Fee	10 SSP	10 SSP	48 SSP
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP
13.4	Confirmation of Company File	50 SSP	50 SSP	200 SSP
	Confirmation Fee	30 SSP	30 SSP	150 SSP
	Administrative Fee	19 SSP	18 SSP	48 SSP
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP
13.5	Confirmation of Signature of Delegated Person by Company	5 SSP	50 SSP	200 SSP
	Confirmation Fee	1 SSP	30 SSP	150 SSP
	Administrative Fee	3 SSP	18 SSP	48 SSP
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP
13.6	Resembling of Delegated Person Signature	5 SSP	50 SSP	200 SSP
	Resembling Fee	1 SSP	30 SSP	150 SSP
	Administrative Fee	3 SSP	18 SSP	48 SSP
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP
13.7	Change of Register by Court Order "1 st Class"	2.5%	50 SSP	175 SSP
	Change Fee	2.5%	30 SSP	100 SSP
	Administrative Fee	10 SSP	10 SSP	45 SSP
	Registration Fee	5 SSP	8 SSP	28 SSP
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP
13.8	Changes of Register by Court Order "2 nd Class"	2.5%	40 SSP	150 SSP
	Change Fee	2.5%	20 SSP	75 SSP
	Administrative Fee	10 SSP	10 SSP	45 SSP
	Registration Fee	5 SSP	8 SSP	28 SSP
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP
13.9	Changes of Register by Court Order "3 rd Class"	2.5%	30 SSP	125 SSP
	Change Fee	2.5%	10 SSP	50 SSP
	Administrative Fee	10 SSP	10 SSP	50 SSP
	Registration Fee	5 SSP	8 SSP	23 SSP
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP

(X) PROPOSED ATTESTATION FEES

S/No.	Descriptions	Other Government Institutions	Fees (SSP)	Current Fees for JOSS (SSP)	Proposed Fess (SSP)
Stamps of Certificate					
1	Marriage Certificate	MOFA	30	-	100
2	Divorce Certificate	MOFA	40	-	100
3	Authentication of Church/Mosques Deceased or Heirs Certificate		30		50
(Y) Declarations					
1	Agreements	MOF&P	-	150	300
2	Changes of Names	-	-	30	100
3	Procurement	MOF&P	-	30	100
4	Gift of Any kind	-	-	100	300
5	Declaration on Oaths	-	-	30	50
6	Custody Certificate	-	-	30	50

Schedule 29:

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

S/N	Description of Land Parcel	Charge to be collected in USD		
		Share of Technology Services provider 80%	Share of the Government 20%	Total collection 100%
1	Industrial, Commercial, Hotel, Warehouse, Business, Government land on investment, Religious Organizations and Institutions on Investment, Special Sized Residential Plots	\$ 3.5 per square meter	\$ 0.88 per square meter	\$ 4.38 per square meter
2	Worship places, Protection of Civilian Sites	Free	Free	free
3	Non-Commercial Standard Residential Plot (first & second class)	\$ 0.35 per square meter	\$ 0.09 per square meter	\$ 0.44 per square meter
4	Third Class Residential Plot	\$ 0.24 per square meter	\$ 0.06 per square meter	\$ 0.3 per square meter
5	Airport reserved land	\$ 16,000	\$ 4,000	\$ 20,000 per airport land
6	Diplomatic Missions, NGOs, World bank	\$ 3.5 per square meter	\$ 0.88 per square meter	\$ 4.38 per square meter

7	Local and National NGOs	\$2.4 per square meter	\$ 0.6 per square meter	\$ 3 per square meter
8	Government Land allocated to UN Agencies	\$ 3.5 per square meter	\$ 0.88 per square meter	\$ 4.38 per square meter
9	Roads reserve	free	free	free
10	Public open Spaces	free	free	free
11	Transportation hubs	\$ 3.5 per square meter	\$ 0.88 per square meter	\$ 4.38 per square meter
12	Public Educational Institutions	Free	Free	Free
13	Public Health Facilities	Free	Free	Free
14	Public Play Grounds	Free	Free	Free
15	Parking Lots	\$ 3.5 per square meter	\$ 0.88 per square meter	\$ 4.38 per square meter

Charges Structure for Update Services of SSDLR

S/N	Description of Service for charge	Charge to be collected in USD		
		Share of Technology Services provider	Share of the Government	Total collection 100%
1	Change of land ownership resulting from parcel's sell (excluding Government land)	Corresponding charge in table 1 apply	10% of sale agreement	
2	Change of land ownership resulting from disposal/sell of Government land	Corresponding charge in table 1 apply	30% of the sell	
3	Change of land use purpose	Corresponding charge in table 1 apply	Corresponding charge in table 1	Corresponding charge in table 1
4	Subdividing of land parcel	Corresponding charge in table 1 apply	Corresponding charge in table 1	Corresponding charge in table 1
5	Merging of land parcel	Corresponding charge in table 1 apply	Corresponding charge in table 1	Corresponding charge in table 1

Construction and other Technical Services Charges Structure

S/N	Services Rendered	Validity	Fee /Charge SSP	Remarks
I	Directorate of Housing:			
I-1	Building Permit	One year	1,200 per M2	Rate is for build area
I-2	Approval of designs, Bills of Quantities, cost estimates & other project documents		1,200 per M2	Rate is for square meter of build area
I-3	Development of design, bills of quantities, cost estimates and other tender documents		2.5 % of total cost	Percentage of the total estimated cost
I-4	Supervision of construction works		4.0%	Percentage of the total estimated cost
I-5	Valuation of buildings and physical assets		1%	Percentage of approved valuation
I-6	Approval for modification and extension of government buildings		3%	Percentage of cost of modification and extension

I-7	Supervision of maintenance and rehabilitation of government buildings, houses and offices		2.5%	Percentage of the total estimated cost
I-8	Registration of construction companies (both national & international)	One year	5,000 USD for International & 100,000 SSP for National	Registration is mandatory for companies doing business with government or involved in projects that the government is the beneficiary
II	Directorate of Projects			
II-1	Administration of Bidding process and evaluation of proposals and quotations		0.25%	Percentage of the lowest evaluated
II-2	Evaluation of contractual claims		5%	Percentage of approved evaluated claim
II-3	Selecting and approving of applicable Contract Form for construction		30,000 SSP	
III	Directorate of Survey and Mapping			
III-1	Registration of Survey and Mapping companies operating in the Republic of South Sudan	One year	\$5,000 Inter. & SSP600,000 National	
	Survey Equipment			
III-2	Registration Level machine	One year	\$200 Inter & .SSP30,000 National	
III-3	Registration Total Station	One year	\$5,000 Inter. & SSP150,000 National	
III-4	Registration of Global Navigation Satellite System (GNSS) devices	One year	\$2,000 Inter. & SSP300,000 National	
	Mapping Equipment:			
III-5	Registration of Drone	One year	\$1,000 Inter. & SSP150,000 National	
III-6	Approval for flying drone	Week	\$100 Inter & .SSP15,000 National	
III-7	Registration of Aerial PhotographyPlane	One year	\$1,500 Inter. & SSP225,000 National	
III-8	Approval of Aerial Photography	Week	\$500 Inter. & SSP75,000 National	

IV	Directorate of Lands			
IV-1	Valuation of government land		SSP 150,000	
IV-2	Valuation of other Land		SSP2,000 per square meter	
IV-3	Residential Lands Tax			
	1. First class		SSP 10,000	
	2. Second class		SSP 6000	
	3. Third class		SSP 3000	
IV-4	Investment Land Tax		SSP 300 per square meter	
V	Directorate of Sanitation			
V-1	Disposal of Liquid waste		SSP 0.5 per a liter of waste	
V-2	Collection of Solid Waste		SSP 55,000	Per ton of waste
V-3	Disposal of Solid Waste:			
	Less than 5 ton truck		SSP 3000	
	5- 10 ton truck		SSP 5000	
	More than 10 ton		SSP 7000	
V-4	Registration of Liquid waste trucks	One year	SSP 60,000 SSP	
V-5	Registration of Solid waste trucks	One year	SSP 60,000 SSP	
VI	Directorate of Research and Development			
VI-1	Conducting soil test		\$ 1,200	
VI-2	Approval of Soil test carried out by a third party		\$ 3,000	
VI-3	Approval of construction materials		\$ 2000	
VI-4	Standardization of building materials		\$ 1,500	

Schedule 30:

South Sudan Road Authority for the Use of Right of Way of Trunk Roads

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

Assent of the President of the Republic of South Sudan

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

Signed in Juba this 9th day of the month of JUNE in the year 2022.

A handwritten signature in black ink, consisting of a large, stylized loop at the top and a series of smaller, connected strokes below, all enclosed within a large, hand-drawn oval.

Salva Kiir Mayardit
President
Republic of South Sudan
RSS - Juba.



