

LAWS OF SOUTH SUDAN

FINANCIAL ACT, 2017/18

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LAWS OF SOUTH SUDAN

1. Title and Commencement.

LAWS OF SOUTH SUDAN

FINANCIAL ACT, 2017/2018

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

CHAPTER 1

PRELIMINARY PROVISIONS

1. Title and Commencement.

This Act may be cited as “The Financial Act 2017/2018” and shall come into effect upon its signature by the President.

2. Definitions.

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

“**Customs value**” means the cost of goods plus insurance and freight.

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

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

“**Large business enterprise**” refers to a business /enterprise making sales of a value between SSP30, 000,001 and above per annum;

“**Agency**” means any Government entity responsible for the collection of revenues under this act;

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

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

“**President**” means the President of the Republic of South Sudan.

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

3. Definitions

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

“**Gross income**” is unchanged from Section 57 of the *Taxation Act 2009* as amended by Section 5 of the *Taxation Amendment Act, 2012* and means all income earned or otherwise accrued by a taxpayer which is not exempted under this Chapter.

“**Gross income from wages**” is per Section 58 (1) and 58 (2) of the Taxation Act 2009.

“**Gross income from entrepreneurial activities**” is per Section 59 (1) of the Taxation Act 2009.

“**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 rate limits for 2017/18

- (1) Personal income tax is charged for the tax year 2017/18 on taxable income from wages and taxable income from entrepreneurial activities.
- (2) For that tax year the rate limits have been amended per the Taxation Amendment Act 2016. Specifically –
 - (a) Taxable incomes that are up to 600 SSP per month are not subject to personal income tax.
 - (b) Taxable incomes that are from SSP 601–5,000 per month at the rate of ten per cent (10%).
 - (c) Taxable incomes that are from SSP5, 001 per month and above are charged at the rate of fifteen per cent (15%).

5. Deductions

- (1) Deductions from gross income in the calculation of taxable income is allowed for the tax year 2017/18.
- (2) For that tax year allowable deductions for gross income from wages are unchanged from the Section 58 (3) of the Taxation Act 2009 but reflect the rates set out in the Civil Service Pension Scheme Act 2013. Specifically –
 - (a) A pension contribution of up to eight per cent (8%) of gross wages to a GRSS approved funded pension scheme, shall be allowed as a deduction from gross income.
- (3) For that tax year allowable deductions from gross income from entrepreneurial activities are unchanged from Section 59 (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*.
- (2) There shall be no exemptions from personal income tax other than those provided in the Taxation Act 2009 as amended to 2012 and 2017

CHAPTER 3

BUSINESS PROFIT TAX

7. Definitions

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

“Business organisation” is defined per Section 64 of the *Taxation Act 2009 as Amended 2012* and means any organisation that is required to be registered pursuant to the provisions of the Taxation Act 2009 except for an insurance company and individuals and organisations liable for personal income tax under Chapter 2 of this Act;

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

“**Taxable profit**” is defined per Section 68 of the *Taxation Act 2009* as amended in 2012 and is the difference between any gross income earned or received in the tax period and any deductions allowable.

“**Withholding tax**” is tax withheld by those persons specified in the Taxation Act 2009 Section 92 (a) through (d)

8. **Charges, rates and rate limits for 2017/18**

- (1) Business profit tax is charged for the tax year 2017/18 on the taxable profits of business organisations.
- (2) For that tax year the rates are per the Taxation Amendment Act 2016. Specifically –
 - (a) Taxable profits of a small business enterprise at the rate of ten per cent (10%);
 - (b) Taxable profits of a medium business enterprise at the rate of twenty per cent (20%);
 - (c) Taxable profits of a large business enterprise at the rate of twenty five per cent (25%).

9. **Deductions**

- (1) Deductions from gross income in the calculation of taxable profit are allowed for the tax year 2017/18.
- (2) For that tax year, allowable deductions are unchanged from 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.

CHAPTER 4

ADVANCE PAYMENT OF INCOME TAX ON IMPORTED GOODS

11. Charge, and rates for 2017/18

- (1) Advance payment of income tax on imported goods is charged for the tax year 2017/18.
- (2) For the tax year, the withholding rates are as follows;

Item	Description	Tax Rate
1	On all imported food items	Two per cent
2	On all other imported goods	Four per cent

12. Exemptions

- (1) There shall be an exemption from the advance payment of tax for –
 - (a) Humanitarian aid when imported by a bona fide organization as prescribed by regulations;
 - (b) goods imported by a contractor, other than a local contractor, in the performance of a contract with the United Nations, the UN Specialized Agencies, or other international or governmental donors to the GRSS;
 - (c) Goods imported by the United Nations, the UN Specialized Agencies, or other international or governmental donors to the GRSS;
 - (d) Personal goods accompanying a traveller, except goods for resale; and,
 - (e) Used household effects of any person intending to take up permanent residence in South Sudan.
- (2) The Minister of Finance and Economic Planning shall be the sole authority to issue exemption letters.

PART 2
TAXES ON GOODS AND SERVICES
CHAPTER 5
SALES TAX ON PRODUCED GOODS

13. Charge, assessment value and rates for 2017/18

- (1) Sales tax on produced goods is charged for the tax year 2017/18 on producers of goods in South Sudan.
- (2) For that tax year the value on which the tax is assessed is the greater of the manufacturers selling price inclusive of excise duties or fair market value.
- (3) For that tax year the rate is charged between (1%-20%) in line with the Taxation Amendment Act 2016, as provided in Schedule 1 below.

CHAPTER 6
SALES TAX ON HOTELS, RESTAURANTS AND BAR SERVICES

14. 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 other lodging accommodations for a fee, including all services offered at the hotel, including, but not limited to, business centre services, massage service, swimming pool fees, laundry services, etc., whether paid by a guest of the hotel or a visitor to the hotel.

15. Charge, and rates for 2017/18

- (1) Sales tax on hotel, restaurant and bar services is charged for the tax year 2017/18 for all providers of these services in South Sudan.
- (2) For that tax year the value on which the tax is assessed is the greater of the amount paid for the services inclusive of excise duties, or fair market value.

- (3) For that tax year the rate is changed to twenty per cent (20%) in line with the Taxation Amendment Act 2016, as provided in Schedule 1 below.

CHAPTER 7

SALES TAX ON IMPORTED GOODS

16. Charge, assessment value and rates for 2017/18

- (1) Sales tax on imported goods is charged for the tax year 2017/18 on all importers of goods into South Sudan.
- (2) For that tax year the value on which the tax is assessed is the customs value, plus excise duty and customs duty.
- (3) For that tax year the rate is changed to twenty per cent (20%) in line with the Taxation Amendment Act 2016, as provided in Schedule 1 below.

17. Exemptions

- (1) Where provided by an Agreement with GRSS, the United Nations, the UN Specialized Agencies, diplomatic missions, or other international donors or their contractors that import goods or supply or purchase goods or services in South Sudan are exempt from the sales tax but only to the extent that such goods or services are directly related to the to the diplomatic mission or donor-funded project.
- (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 the Republic or another person exempt from excise tax under this section.

CHAPTER 8
EXCISE DUTIES

18. Definitions

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

“Excisable good” means any good subject to this Chapter, and includes: alcoholic beverages; tobacco products, fuels and vehicles (as provided in Schedule 2 below).

“Excisable service” means any service subject to this Chapter, and includes: air transport services; insurance services; telecommunication services; (as provided in Schedule 11 below).

19. Charge, and assessment value rates for 2017/18

- (1) Excise duties are charged for the tax year 2017/18 on persons engaged in the;
 - (a) The production of excisable goods in South Sudan;
 - (b) The importation of excisable goods in South Sudan;
 - (c) The provision of excisable services in South Sudan.
- (2) The value, on which tax is assessed, shall be the greater of the manufacturer’s selling price or fair market value of goods produced in South Sudan or, in the case of imported goods, the customs value or, in the case of services the greater of the amount paid for the service or fair market value.
- (3) The air transport services and charter services excise taxes shall be chargeable for every paying passenger boarding a flight, or all cargo loaded on a flight, to any destination within or outside South Sudan.
- (4) For that tax year the rates are changed as set forth in Schedule 1 of this Act.

20. Exemptions

- (1) Where provided by an Agreement with the Republic, the United Nations, the UN Specialized Agencies, diplomatic missions, or other international donors or their contractors that import goods or supply or purchase goods or services in South Sudan are exempt from the excise tax but only to the extent that such

goods or services are directly related to the to the diplomatic mission or donor-funded project.

(2) Notwithstanding paragraph (2), all excise 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 the Republic or another person exempt from excise tax under this section.

CHAPTER 9

CUSTOMS DUTIES& FEES

21. Definitions

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

“**Commissioner**” means the commissioner of the customs service and includes any person currently acting in such capacity in absence of the commissioner.

22. Charge, assessment values and rates for 2017/18

- (1) Customs duties and fees are charged for the tax year 2017/18.
- (2) The value, on which tax is assessed, is the customs value.
- (3) For that tax year the rates and fees that shall apply are as set forth in Schedule 2 of this Act.
- (4) As set forth in Section 52 (2) of the *Customs Service Act 2013*, the Council of Ministers may, from time to time, amend rates on the schedule of customs tariff.
- (5) As set forth in Section 52(3) of the *Customs Service Act 2013*, the customs shall impose high rates of duties or additional rate to counter dumping or to compensate for illegal subsidy on imported goods or to protect agricultural products by special measures or in excess of the quota systems as applied in the regulations in force.
- (6) As set forth in Section 53 (1) of the *Customs Service Act 2013*, special duty rates shall apply to every goods the origin of which is a preferential area or

bilateral trade agreement with any country or regional economic community (customs union) to which South Sudan is a member.

- (7) As set forth in Section 54 (1) of the *Customs Service Act 2013*, the Commissioner may apply duty rate 10% of the value on imported goods of a non-commercial nature accompanying passenger baggage if the value of such goods is not exceeding USD500.

23. Exemptions

- (1) As set forth in Chapter 6 of the *Customs Service Act 2013*, the following are exempt from customs duties:
- (a) Passenger baggage;
 - (b) Commercial samples and specimens;
 - (c) Foodstuffs imported on vessels intended for consumption on the vessel outside of the customs borders;
 - (d) Foodstuffs and supply substances intended to be loaded on board of any aircraft departing immediately from a customs airport to any place outside customs territory;
 - (e) Aircraft spare parts imported by any foreign airlines company for the purpose of maintenance of its aircraft being used on international flights;
 - (f) Ground equipment imported by any civil aviation company for use at international airports in connection with international flights operated by such aviation company;
 - (g) Goods consigned from a foreign country passing in transit through South Sudan to another foreign territory;
 - (h) Articles brought from outside by any person residing in South Sudan for the purpose of personal use and convenience;
 - (i) gifts awarded from outside South Sudan to any winner in a field of arts, literature, science, sports, general service or others in recognition of his or her achievement;
 - (j) Seed imported for agricultural purposes upon a certificate issued by customs;

- (k) Any item that may be approved by the Government for exemption in accordance with any agreement to which the Republic of South Sudan is a member state.
- (l) Items imported for use in advertisement;
- (m) Items imported as advertising models
- (n) Reimported 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 is liable only for the duties on the value of the repairs;
- (p) Vessels brought on to dry dock for the purposes of repairs or maintenance, other than vessels kept for permanent use in any port or in territorial waters of South Sudan.

PART 3

GRSS INSTITUTION TAXES, FEES AND OTHER CHARGES

CHAPTER 10

FEES RELATING TO THE CONTROL OF IMPORTS OF FOOD AND DRUGS

24. Charge and fees for 2017/18

- (1) Fees related to the control of imports of food and drugs are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 15 of this Act
- (3) The authorised spending agency with regard to the control of imports of food and drugs and collection of fees in respect of 24 (2) is the Drug and Food Control Authority.

CHAPTER 11

FEES RELATING TO THE REGISTRATION OF NON-GOVERNMENTAL ORGANISATIONS

25. Charge and fees for 2017/18

- (1) Fees related to the registration of non-governmental organisations are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 23 of this Act
- (3) The authorised spending agency with regard to the registration of non-governmental organisations and the collection of fees in respect of 25 (2) is the Ministry of Justice, and licensing is Relief and Rehabilitation Commission (RRC).

CHAPTER 12

FEES RELATING TO COMPANIES OPERATING IN THE EXTRACTION SECTOR

26. Charge and fees for 2017/18

- (1) Fees related to the exploration licenses, registration and license renewal of companies operating in the extraction sector are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 7 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 26 (2) is Ministry of Mining. The Ministry of Mining is authorised to collect fees noted in Schedule 7

CHAPTER 13

FEES RELATING TO SECURITY

27. Charge and fees for 2017/18

- (1) Fees related to security are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 27 of this Act

- (3) The authorised spending agency with regard to the collection of fees in respect of 27 (2) is the Ministry of Interior (Police).

CHAPTER 14

FEES RELATING TO CIVIL REGISTRY, PASSPORTS AND IMMIGRATION CONTROL

28. Charge and fees for 2017/18

- (1) Fees related to civil registry, passports, immigration control and traffic control are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 24 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 28 (2) is the Ministry of Interior.

CHAPTER 15

FEES RELATING TO COMPANY REGISTRATION

29. Charge and fees for 2017/18

- (1) Fees related to company registration and administration are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 26 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 29 (2) is the Ministry of Justice.

CHAPTER 16

FEES RELATING TO WORK PERMITS

30. Charge and fees for 2017/18

- (1) Fees related to work permits for foreign workers and expatriate staff are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 22 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 30 (2) is the Ministry of Labour, Public Service and Human Resource Development.

CHAPTER 17

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

31. Charge and fees for 2017/18

- (1) Fees related to trade licensing; certification and the import of goods are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 9 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 31 (2) is the Ministry of Trade, Industry and Investment.

32. Penalties

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

CHAPTER 18

FEES RELATING TO TOURSIM AND WILDLIFE CONSERVATION

33. Charge and fees for 2017/18

- (1) Fees related to tourism and wildlife conservation are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 20 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 33 (2) are the Ministry of Tourism and the Ministry of Wildlife Conservation.

CHAPTER 19

FEES RELATING TO TELECOMMUNICATIONS AND POSTAL SERVICES

34. Charge and fees for 2017/18

- (1) Fees related to telecommunications and postal services are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 11 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 34 (2) is the Ministry of Information, Communication, Technology & Postal Services.

CHAPTER 20

FEES RELATING TO CIVIL AVIATION

35. Charge and fees for 2017/18

- (1) Fees related to civil aviation are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 17 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 35 (2) is the Civil Aviation Authority.

CHAPTER 21

FEES RELATING TO FORESTRY PRODUCTION

36. Charge and fees for 2017/18

- (1) Fees related to forestry production are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 19 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 36(2) is the Ministry of Environment & Forestry.

CHAPTER 22

FEES RELATING TO MEDICAL COMMITTEE EXAMINATIONS AND CERTIFICATIONS

37. Charge and fees for 2017/18

- (1) Fees related to medical committee examinations and certifications are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 16 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 37 (2) is the Ministry of Health.

CHAPTER 23

FEES RELATING TO THE REGISTRATION OF FAITH BASED ORGANISATIONS

38. Charge and fees for 2017/18

- (1) Fees related to the registration of faith based organisations are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 23 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 38 (2) Humanitarian Affairs in the Office of the President.

CHAPTER 24

FEEES RELATING TO INFORMATION, BROADCASTING AND PRINT MEDIA

39. Charge and fees for 2017/18

- (1) Fees related to information, broadcasting and print media are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 12 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 39 (2) is the South Sudan Broadcasting Corporation.

CHAPTER 25

FEEES RELATING TO PROVISION OF ELECTRICITY

40. Charge and fees for 2017/18

- (1) Fees related to the provision of electricity are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 13 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 40 (2) is the Electricity Corporation.

CHAPTER 26

FEEES RELATING TO THE PROVISION OF WATER

41. Charge and fees for 2017/18

- (1) Fees related to the provision of water are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule10 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 41 (2) is the South Sudan Urban Water Corporation.

CHAPTER 27

FEES RELATING TO THE PROVISION OF HIGHER EDUCATION

42. Charge and fees for 2017/18

- (1) Fees related to the provision of education are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 14 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 42 (2) is the Ministry of Higher Education, Science & Technology.

CHAPTER 28

FEES RELATING TO THE CERTIFICATION OF INVESTMENTS

43. Charge and fees for 2017/18

- (1) Fees related to the certification of investments are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 3 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 43 (2) is the South Sudan Investment Authority.

CHAPTER 29

FEES RELATING TO THE PROVISION OF JUDICIARY SERVICES

44. Charge and fees for 2017/18

- (1) Fees related to the provision of legal services are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 26 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 44 (2) is the Judiciary of South Sudan.

CHAPTER 30

FEES RELATING TO THE PROVISION OF MEASUREMENT AND STANDARDISATION SERVICES

45. Charge and fees for 2017/18

- (1) Fees related to the provision of measurement and standardisation services are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 5 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 45 (2) is the National Bureau of Standards.

CHAPTER 30

FEES RELATING TO THE PROVISION OF MEASUREMENT AND STANDARDISATION SERVICES

46. Charge and fees for 2017/18

- (1) Fees related to the provision of measurement and standardisation services are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 5 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 46 (2) is the National Bureau of Standards.

CHAPTER 31

FEES RELATING TO FOREIGN AFFAIRS SERVICES

47. Charge and fees for 2017/18

- (1) Fees related to foreign affairs services are charged for 2017/18
- (2) For that tax year the fees that shall apply are set forth in Schedule 21 of this Act
- (3) The authorised spending agency with regard to the collection of fees in respect of 47 (2) is the Ministry of Foreign Affairs and International Co-operation.

SCHEDULES ATTACHMENT

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

<i>Ministry of Finance & Planning – Taxation</i>			
S/No.	Taxable Item	FY 2016/2017 Rate	FY 2017/2018 Rate
1	Personal Income Tax		
	a) From wages and entrepreneurial activities:		
	monthly income SSP 0-600	0%	0%
	monthly income SSP 601-5,000	10%	10%
	monthly income SSP 5,001 and above	15%	15%
	b) Rent	20%	20%
	c) Technical fees	10%	15%
	d) Contractors of GRSS	20%	20%
	e) PIT from individual (sole proprietors') activities	10%	15%
2	Excise Tax on domestic & on Imports Activities		
	a) Manufactures by HS number		
	2009 Fruit juices	5%	5%
	2201 Waters, including natural or artificial mineral waters	5%	5%
	2202 Soft drinks and other flavored waters	5%	5%
	2203 Beer made from malt	50%	50%
	2204 Wine of fresh grapes , including fortified wines; grape (other than unfermented grape)	50%	50%
	2205 Vermouth and other wines of fresh grapes flavored with plants or aromatic substances	50%	50%
	2206 Other fermented beverages (including cider, prune wine, rice wine, or sake, sherry, and mead)	50%	50%
2207.10.30	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	100%	100%

Ministry of Finance & Planning – Taxation			
S/No.	Taxable Item	FY 2016/2017 Rate	FY 2017/2018 Rate
	of a kind used in the manufacture of beverage volume or higher for beverage purposes		
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%
	a) Air transportation services	20%	15%
	b) Charter Services	20%	20%
	c) Insurance Companies	5%	7%
	d) Telecommunication Services	10%	15%
3	Business Profit Tax (BPT) & BPT Advance		
	a) Small Business Enterprises	10%	10%
	b) Medium Business Enterprises	20%	20%
	c) Large Business Enterprises	25%	25%
	d) BPT Advance (food/non-food)	2%/4%	2%/4%
	e) Hotels, Bar & Restaurants	18%	18%
	f) Manufactory (EAC)	18%	18%
4	Sales tax		
	a) On hotels, restaurants and bar services; on Business enterprises; on imported goods (for all sizes of Enterprise)	18%	18%

Schedule 2: Ministry of Finance & Planning - Customs Directorate

<i>Customs duties</i>			<i>2016/17 rate</i>	<i>2017/18 rate</i>
<i>Chapter</i>	<i>Description</i>	<i>Heading</i>		
1	Live Animals	All	20%	10%
2	Meat And Edible Meat Offal	All	5%	5%
3	Fish And Crustaceans, Molluscs And Other Aquatic Invertebrates	01	5%	5%
		02-06	5%	5%
		07-08	5%	5%
4	Dairy Produce; Birds' Eggs; Natural Honey; Edible Products Of Animal Origin, Not Elsewhere Specified Or Included	01	5%	5%
		02-06	5%	10%
		07	5%	5%
		08-10	5%	5%
5	Products Of Animal Origin, Not Elsewhere Specified Or Included	All	5%	5%
6	Live Trees And Other Plants; Bulbs, Roots And The Like; Cut Flowers and Ornamental Foliage	All	5%	5%
7	Edible Vegetables And Certain Roots And Tubers	01-09	5%	5%
		10-14	5%	5%
8	Edible Fruit And Nut; Peel Of Citrus Fruit Or Melons	01-02	5%	5%
		03-10	5%	5%
		11-14	5%	5%
9	Coffee, Tea, Mate And Spices	All	5%	5%
10	Cereals	All	5%	5%
11	Products Of The Milling Industry; Malt; Starches; Inulin; Wheat Gluten	01-02	5%	5%
		03-09	5%	5%
12	Oil Seeds And Oleaginous Fruits; Miscellaneous Grains, Seeds And Fruit; Industrial or Medicinal Plants; Straw And Fodder	01-08	5%	5%
		09	5%	5%
		10-14	5%	5%
13	Lac; Gums, Resins And Other Vegetable Saps And Extracts	All	5%	5%
14	Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified Or Included	All	5%	5%

<i>Customs duties</i>			<i>2016/17 rate</i>	<i>2017/18 rate</i>
<i>Chapter</i>	<i>Description</i>	<i>Heading</i>		
15	Animal Or Vegetable Fats And Oils And Their Cleavage Products; Prepared Edible Fats; Animal Or Vegetable Waxes	All	5%	5%
16	Preparation Of Meat, Of Fish Or Of Crustaceans, Molluscs Or Other Aquatic Invertebrates	All	5%	5%
17	Sugar And Sugar Confectionery	All	5%	5%
18	Cocoa And Cocoa Preparation	All	5%	5%
19	Preparations Of Cereals, Flour, Starch Or Milk; Pastry cooks' Products	All	5%	5%
20	Preparations Of Vegetables, Fruit, Nuts Or Other Parts Of Plants	01-08	5%	5%
		09	5%	5%
21	Miscellaneous Edible Preparations	All	5%	5%
22	Beverages, Spirits And Vinegar	01-08	20%	20%
		09	20%	20%
23	Residues And Waste From The Food Industries; Prepared Animal Fodder	All	20%	20%
24	Tobacco And Manufactured Tobacco Substitutes	01	20%	20%
		02-03	20%	20%
25	Salt; Sulphur; Earths And Stone; Plastering Materials, Lime And Cement	All	10%	3%
26	Ores, Slag And Ash	All	20%	20%
27	Mineral Fuels, Mineral Oils And Products Of Their Distillation; Bituminous Substances; Mineral Waxes	All	20%	20%
28	Inorganic Chemicals; Organic Or Inorganic Compounds Of Precious Metals, Of Rare-Earth Metals, Of Radioactive Elements Or Of Isotopes	All	10%	10%
29	Organic Chemicals	All	20%	20%
30	Pharmaceutical Products	All	5%	5%

<i>Customs duties</i>			<i>2016/17 rate</i>	<i>2017/18 rate</i>
<i>Chapter</i>	<i>Description</i>	<i>Heading</i>		
31	Fertilisers	All	5%	5%
32	Tanning Or Dyeing Extracts; Tannins And Their Derivatives; Dyes, Pigments And Other Colouring Matter; Paints And Varnishes; Putty And Other Mastics; Inks	All	10%	10%
33	Essential Oils And Resinoids; Perfumery, Cosmetic Or Toilet Preparations	All	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	All	10%	5%
35	Albuminoidal Substances; Modified Starches; Glues; Enzymes	All	10%	10%
36	Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; Certain Combustible Preparations	All	20%	20%
37	Photographic Or Cinematographic Goods	All	10%	10%
38	Miscellaneous Chemical Products	01-07	10%	10%
		08	5%	5%
		09-26	10%	10%
39	Plastics And Articles Thereof	All	10%	10%
40	Rubber And Articles Thereof	All	10%	10%
41	Raw Hides And Skins (Other Than Furskins) And Leather	All	10%	10%
42	Articles Of Leather; Saddlery And Harness; Travel Goods, Handbags And Similar Containers; Articles Of Animal Gut (Other Than Silk-	All	10%	10%

<i>Customs duties</i>			<i>2016/17 rate</i>	<i>2017/18 rate</i>
<i>Chapter</i>	<i>Description</i>	<i>Heading</i>		
43	Furskins And Artificial Fur; Manufactures Thereof	All	10%	10%
44	Wood And Articles Of Wood; Wood Charcoal	All	20%	20%
45	Cork And Articles Of Cork	All	10%	10%
46	Manufactures Of Straw, Of Esparto Or Of Other Plaiting Materials, Basket ware And Wickerwork	All	10%	10%
47	Pulp Of Wood Or Of Other Fibrous Cellulosic Material; Recovered (Waste And Scrap) Paper Or Paperboard	All	10%	10%
48	Paper And Paperboard; Articles Of Paper Pulp, Of Paper Or Of Paperboard	01	5%	5%
		02-23	10%	10%
49	Printed Books, Newspapers, Pictures, And Other Products Of The Printing Industry; Manuscripts, Typescripts And Plans	All	5%	5%
50	Silk	All	10%	10%
51	Wool, Fine Or Coarse Animal Hair; Horsehair Yarn And Woven Fabric	All	10%	10%
52	Cotton	All	10%	10%
53	Other Vegetable Textile Fibres; Paper Yarn And Woven Fabrics Of Paper Yarn	All	10%	10%
54	Man-Made Filaments; Strip And The Like Of Man-Made Textile Materials	All	10%	10%
55	Man-Made Staple Fibres	All	10%	10%
56	Wadding, Flet And Nonwovens; Special Yarns; Twine, Cordage, Ropes And Cables And Articles Thereof	All	10%	10%
57	Carpets And Other Textile Floor Covering	All	10%	10%

<i>Customs duties</i>			<i>2016/17 rate</i>	<i>2017/18 rate</i>
<i>Chapter</i>	<i>Description</i>	<i>Heading</i>		
58	Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries, Trimmings; Embroidery	All	10%	10%
59	Impregnated, Coated, Covered Or Laminated Textile Fabrics; Textile Articles Of A Kind Suitable For Industrial Use	All	10%	10%
60	Knitted Or Crocheted Fabrics	All	10%	10%
61	Articles Of Apparel And Clothing Accessories; Knitted Or Crocheted	All	10%	10%
62	Articles Of Apparel And Clothing Accessories, Not Knitted Or Crocheted	All	10%	10%
63	Other Made Up Textile Articles; Sets; Worn Clothing And Worn Textile Articles; Rag	All	10%	10%
64	Footwear, Gaiters And The Like; Parts Of Such Articles	All	10%	10%
65	Headgear And Parts Thereof	All	10%	10%
66	Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops And Parts Thereof	All	10%	10%
67	Prepared Feathers And Down And Articles Made Of Feathers Or Of Down', Artificial Flowers; Articles Of Human Hair	All	10%	10%
68	Articles Of Stone, Plaster, Cement, Asbestos, Mica Or Similar Materials	All	10%	10%
69	Ceramic Products	All	10%	10%
70	Glass And Glassware	All	10%	10%

<i>Customs duties</i>			<i>2016/17 rate</i>	<i>2017/18 rate</i>
<i>Chapter</i>	<i>Description</i>	<i>Heading</i>		
71	Natural Of Cultured Pearls, Precious Or Semi-Precious Stones, Precious Metals, Metals Clad With Precious Metal, And Articles Thereof; Imitation Jewellery	All	10%	10%
72	Iron And Steel	All	10%	10%
73	Articles Of Iron Or Steel	All	10%	10%
74	Copper And Articles Thereof	All	10%	10%
75	Nickel And Articles Thereof	All	10%	10%
76	Aluminium And Articles Thereof	All	10%	10%
78	Lead And Articles Thereof	All	10%	10%
79	Zinc And Articles Thereof	All	10%	10%
80	Tin And Articles Thereof	All	10%	10%
81	Other Base Metals; Cermets; Articles Thereof	All	10%	10%
82	Tools, Implements, Cutlery, Spoons And Forks, Of Base Metal; Parts Thereof Or Base Metal	01	5%	5%
		02-15	10%	10%
83	Miscellaneous Articles Of Base Metal	All	10%	10%
84	Nuclear Reactors, Boilers, Machinery And Mechanical Appliances; Parts Thereof	01-31	10%	10%
		32-34	5%	5%
		35	10%	10%
		36-37	5%	5%
		38-52	10%	10%
		53	5%	5%
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	All	10%	10%

<i>Customs duties</i>			<i>2016/17 rate</i>	<i>2017/18 rate</i>
<i>Chapter</i>	<i>Description</i>	<i>Heading</i>		
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	All	10%	10%
87	Vehicles Other Than Railway Or Tramway Rolling-Stock, And Parts And Accessories Thereof	01	5%	5%
		02	5%	5%
		03	20%	20%
		04	20%	20%
		05-06	10%	10%
		07	20%	20%
		08-10	10%	10%
		11	20%	20%
87		12-16	10%	10%
88	Aircraft, Spacecraft, And Parts Thereof	All	10%	10%
89	Ship, Boats And Floating Structures	01-02	10%	10%
		03-04	20%	20%
		05-08	10%	10%
90	Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical Or Surgical Instruments And Apparatus; Parts And Accessories Thereof	01-17	10%	10%
		18	5%	5%
		19-33	10%	10%
91	Clocks And Watches And Parts Thereof	All	10%	10%
92	Musical Instruments; Parts And Accessories Of Such Articles	All	10%	10%
93	Arms And Ammunition; Parts And Accessories Thereof	All	10%	10%

<i>Customs duties</i>			<i>2016/17 rate</i>	<i>2017/18 rate</i>
<i>Chapter</i>	<i>Description</i>	<i>Heading</i>		
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	All	10%	10%
95	Toys, Games And Sports Requisites; Parts And Accessories Thereof	All	10%	10%
96	Miscellaneous Manufactured Articles	01-18	10%	10%
		19	5%	5%
97	Works Of Art, Collectors' Pieces And Antiques	All	10%	10%

Schedule 3: Investment Authority

<i>S/No</i>	<i>Charges/fees</i>	<i>FY 2016/17 Rate</i>		<i>FY 2017/18 Rate</i>	
		<i>SSP</i>	<i>USD</i>	<i>SSP</i>	<i>USD</i>
1	Application Form - Investment National Company	490		500	
2	Investment Certificate - National Company	28,000		14,000	
3	Application for Transfer - Investment - National Company	7,000		3,500	
4	Application for Amendment - Investment - National Co.	7,000		3,500	
5	Application Review of Decision - National Company	7,000		3,500	
6	Application Form - International Co.	420		500	
7	Investment Certificate - International Company	24,780			250
8	Application for Transfer - Investment - International Co.	6,216			250
9	Application for Amendment - Investment -	6,216		6,216	

S/No	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
	National Co.				
10	Application for Review of Decision - International Co.	6,216			250
11	Renewal Investment Certificate - National Co.	-		5,000	
13	Renewal Investment Certificate - International Co.	-			1,000

Schedule 4: Water Resources & Irrigation

S/N	Taxable/Chargeable Items	FY2016/17 Rate		FY2017/18 Rate	
		SSP	USD	SSP	USD
Ground/Surface water use permit Charges					
1	Urban water for domestic use (SSUWC)			20,000	
2	Urban water for domestic use (SDI)			20,000	
3	Urban water for domestic use			20,000	
4	Water bottling companies			30,000	
5	Breweries	3,500		30,000	
6	Soft drinks manufacturers	3,500		30,000	
7	Ice makers			15,000	
8	Trucks filling from the river directly			10,000	
9	Navigation/River transport (Boats/ferries/barges)			15,000	
10	Irrigation Schemes/Farms			10,000	
11	Trucks Collecting River bed quarries (sand and gravels.)			15,000	
12	Water Drilling Permits (Annual)	3,500		30,000	
13	Renewal of the Drilling permit (Annual)	3,500		30,000	
Water Quality Testing fees					
13	Drinking water			3,000	
14	Waste water			1,000	

S/N o.	Taxable/Chargeable Items	FY2016/17 Rate		FY2017/18 Rate	
15	Fresh water			1,000	
	Data issuance fees				
16	Borehole logs			1,000	
17	Rainfall (monthly)			2,000	
18	River Flows			3,000	
19	Water Quality			1,500	
20	Water Level (Surface/Groundwater) monthly			3,000	
	Maps issuance fees				
21	A4			1,000	
22	A3			5,000	
23	A1			10,000	
24	A0			15,000	
	Clearance of Water, Sanitation and Hygiene (WASH) Professionals for Work Permits				
25	Specialists	-		10,000	
26	Technicians	-		5,000	

Schedule 5: National Bureau of Standards (NBS)

S/No .	National Bureau of Standards (NBS)	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
1	Products Certificate	14,000		9,000	
2	Lab. Testing Fees(sample)	4,200		13,000	
3	Calibration Fees	4,200		4,200	
4	Verification Fees	490		20,000	
5	Market Inspection Fees	28,000		8,500	
6	Factory Inspection – Big	14,000		5,000	
7	Factory Inspection – Small	7,000		3,000	
8	Import Inspection Fees - Small Truck	910		910	
9	Import Inspection Fees - Big Truck	1,820		1,820	
	<u>New items</u>				
1	Sugar (per 50kg)			5	
2	Salt (per 50kg)			5	
3	Maize flour (per 50kg)			5	
4	Wheat flour (per 50kg)			5	
5	Rice (per 50kg)			5	
6	Cooking oil (per ctn)			5	
7	Beans (per 50kg)			5	

S/No	<i>National Bureau of Standards (NBS)</i>	<i>FY 2016/17 Rate</i>		<i>FY 2017/18 Rate</i>	
		<i>SSP</i>	<i>USD</i>	<i>SSP</i>	<i>USD</i>
8	Millet (per 50kg)			5	
9	Lentils (per 50kg)			5	
10	Ground nuts (per 50kg)			5	
11	Powder milk (per ctn)			7	
12	Fresh milk (per ctn)			7	
13	Tomato paste (per ctn)			7	
14	Tuna/sardine (per ctn)			10	
15	Beef (per ctn)			7	
16	Biscuit (per ctn)			7	
17	Tania (per ctn)			10	
18	Yogurts (per ctn)			7	
19	Crystal sweet (per ctn)			7	
20	Chewing gum (per ctn)			7	
21	Tea leaf (per ctn)			7	
22	Coffee (per ctn)			7	
23	Ice creams (per ctn)			7	
24	Nest coffee (per ctn)			10	
25	Frozen Meat (per truck)			1,355	
26	Frozen fish (per truck)			1,500	
27	Mushroom (per ctn)			7	
28	Spaghetti (per ctn)			7	
29	Sweets (per ctn)			7	
30	Rayco (per ctn)			7	
31	Dates (per ctn)			10	
	Animals products and animals feeds:				
1	Chickens One Day Old (per ctn)			2	
2	Eggs (per tray)			2	
3	Frozen Pork Meat (per truck)			500	
4	Cattle (per head)			300	
5	Frozen Chicken, live chicken (per ctn)			10	
6	Dry Fish, Salty Fish (per truck)			1,800	
7	Animal Feeds (per truck)			1,500	
	Beverages:				
1	Beer in crates (per crate)			5	
2	Sodas in tray/ crates (per crate)			5	
3	Bavaria (per crate)			5	
4	Red bull (per crate)			5	
5	Juice liquid (per ctn)			5	
6	Juice powder (per ctn)			5	
7	Bottle Drinking Water/ mineral water			10	

S/No	<i>National Bureau of Standards (NBS)</i>	<i>FY 2016/17 Rate</i>		<i>FY 2017/18 Rate</i>	
		<i>SSP</i>	<i>USD</i>	<i>SSP</i>	<i>USD</i>
	(per ctn)				
8	Quencher / Juice (per 50kg)			10	
9	Malts (per 50kg)			7	
10	Raw materials (per 50kg)			5	
11	Yeast (per 50kg)			5,000	
12	Chemicals (per truck)			50	
13	Whisky (per ctn)			30	
14	Gins (per ctn)			20	
15	Wine (per ctn)			50	
16	Uganda Waragi (per ctn)			50	
17	Kasese (per ctn)			5	
	READY MADE CLOTHES:				
1	New cloths (dozen)			54	
2	Used cloth (bole)			500	
	HOUSE HOLD:				
1	House hold (per truck)			1,200	
	FOOTWEAR:				
1	Sandals (per truck)			1,000	
2	Slippers (per truck)			1,000	
3	Gum boot (per truck)			1,000	
4	Plastic shoes (per truck)			1,000	
5	Leather Shoes (100 pairs)			10	
6	Pampas (per ctn)			1,000	
	Others				
1	Strip Raw Materials			500	
2	Plastic Raw Materials			500	
3	Soap			5	
4	Tooth Paste and Tooth brash			20	
5	Timbers			1,000	
6	poly woods			1,000	
	MEDICAL EQUIPMENTS:				
1	Medicine (per truck)			652	
2	Medical Equipment (per truck)			652	
	All types of Vegetable (except where specified otherwise) (per truck)			500	
	Laboratories Equipment (per truck)			1,000	
	Cosmetic and Perfumes (per customs value)			10%	
	Furniture (per customs value)			10%	
	Stationeries (per truck)			1,000	

S/No	National Bureau of Standards (NBS)	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
	Fuel and Lubricants				
1	Fuel (per truck)			3,600	
2	Engine oil (per tonne)			500	
3	Grease (per tonne)			400	
4	Brake fluid (per tonne)			400	
5	Rubber solution (per tonne)			400	
6	Patex (per tonne)			400	
7	Super glue (per tonne)			400	
8	Lubrication Fluid (per tonne)			400	
9	Gas cylinder (per unit)			10	
	VEHICLE, SMALL CARS AND MOTOR BIKE				
1	Big trucks (per unit)			2,000	
2	Medium trucks (per unit)			1,500	
3	Motor cycle (per unit)			250	
4	Bicycle (per unit)			100	
5	Small cars (per unit)			1,000	
6	Rickshaw (per unit)			500	
7	Motor boats (per unit)			1,000	
8	Batteries (per truck)			2,084	
9	Dry Cell Batteries (per truck)			2,084	
	PLASTIC MATERIALS				
1	Thick polythene (per truck)			2,000	
2	Carpet (per truck)			2,000	
3	Suitcase (per truck)			1,044	
4	Bags (per unit)			10	
5	Lady bags (per unit)			10	
6	Plastic chairs (per unit)			10	
7	Plastic Table (per unit)			10	
8	Matches box (per carton)			1	
	Agriculture Materials				
1	Agricultural Tractors (per tractor)			1,000	
2	Agriculture Tools (per truck)			100	
3	Agricultural Crops Containers (per unit)			654	
4	Wheel barrow (per unit)			10	
5	Species (per ctn)			20	
6	Fruits (per tonne)			227	
7	Pesticides (per tonne)			452	

S/No	<i>National Bureau of Standards (NBS)</i>	<i>FY 2016/17 Rate</i>		<i>FY 2017/18 Rate</i>	
		<i>SSP</i>	<i>USD</i>	<i>SSP</i>	<i>USD</i>
	Mobile phone, film cards & air time (customs value)			25%	
	ALL TYPE OF SPARE PARTS			10%	
1	Electronics			10%	
2	Electrical appliance			10%	
3	Laboratory apparatus			10%	
4	Generator (per kva)			10 %	
5	Tyres for big trucks (customs value)			10%	
6	Tyres for small cars (customs value)			10%	
7	Tyres for motor cycles (customs value)			10%	
8	Tyres for bicycles (customs value)			10%	
9	Inner tube for big trucks (customs value)			10%	
10	Inner tube for small cars (customs value)			10%	
11	Inner tube for motorcycle (customs value)			10%	
12	Inner tube for bicycles (customs value)			10%	
13	Grinding mills (per unit)			100	
14	Building Materials			800	
	TOBACCO:				
1	Not process tobacco (per truck)			6,502	
2	Cigarette or process tobacco (per truck)			6,502	
	Export Goods Service Fees:				
1	Honey Bee (per tonne)			501	
2	Hides and Skins (per unit)			2	
3	Gum Arabic (per tonne)			1,000	
4	Charcoal (per tonne)			1,000	
5	Shea Butter (per tonne)			500	
6	Timber (per unit)			1	
7	Dry fish (per tonne)			500	
8	Coffee (per tonne)			500	
9	Gold (per kg)			3,000	
10	Fresh meat (per tonne)			1,000	
11	Malts (per truck)			3,900	
	Inspection Fees for Small and Big Shops				
1	Small shops (every three months)			1,000	
2	Super markets (every three months)			2,000	

S/No	<i>National Bureau of Standards (NBS)</i>	<i>FY 2016/17 Rate</i>		<i>FY 2017/18 Rate</i>	
		<i>SSP</i>	<i>USD</i>	<i>SSP</i>	<i>USD</i>
3	Warehouses (every three months)			2,500	
4	Wholesale (every three months)			3,000	
	Dumping Fees:				
1	Dumping of Harmful and Expired Goods (1,000) cartons/bags)			25,000	
	Re-export of sub standards goods			50,000	
	Production sites:				
1	Inspection of Small Factories			3,000	
2	Inspection of Big Factories			5,000	
3	Auditing of Factories			5,000	
4	Operational Certificate			3,000	
	Technical Consultation:				
1	Technical Report			5,000	
2	Senior Consultancy			3,000	
3	Team Consultancy Work			20,000	
4	Administration, Unit or Section Consultancy			5,000	
5	Standards fee			1,500	
6	Quality Certificate			3,000	
	Training Fee Rates				
1	First Category			1,000	
2	Second Category			600	
3	Third Category			400	
	Laboratory Test Service Fees:				
1	Any Aflatoxin Test			3,000	
2	Any Microbiology Test			2,000	
3	Any Chemical test (Chemistry Lab)			1,500	
4	Water Test			1,000	
5	Cosmetics			2,500	
6	GMO			3,000	
	Verification and Stamping Fees:				
1	Flow Meter			2,000	
2	Platform Machine (more than 1,000kg)			2,000	
3	Certificate			3,000	
4	Inspection Fees			3,000	
5	Platform Machine (250-500kg)			1,000	
6	Petrol pumps (per nozzle)			1,000	
7	Digital Scale (more than 5kg)			750	
8	Digital Scale (1-5kg)			300	
9	Spring Balance (less than 25kg)			200	

S/No	<i>National Bureau of Standards (NBS)</i>	<i>FY 2016/17 Rate</i>		<i>FY 2017/18 Rate</i>	
		<i>SSP</i>	<i>USD</i>	<i>SSP</i>	<i>USD</i>
10	Spring Balance (25-50kg)			300	
11	Spring Balance (more than 50kg)			500	
12	Barometer Scale (1-3kg)			100	
13	Barometer Scale (5kg and above)			200	
14	Metro Scale			100	
15	Dry Measure			100	
16	Liquid Measure			100	
17	Oil Measure			150	
18	Red brick Mold			100	
19	Kilogram weights			50	
20	Robertsdale Machine (10-25kg)			300	
21	Tape measures (1-10 metres)			50	
22	Tape measures (50 metres)			100	
23	Tape measures (more than 50 metres)			200	
	Verification and Stamp Fee for Vehicles Carrying Murrum and Sand				
1	One (1) ton to seven (7) ton			1,000	
2	Eight (8) ton to twenty (20)			2,000	
3	Twenty (20) ton to forty (40)			3,000	
4	From forty (40) and above			4,000	
5	License for import of weighing and measuring instruments			10,000	

Schedule 6:Ministry of Petroleum

S/N	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
1	Registration -National Companies	84,000	1,200	24,000	
2	Registration -International Companies	280,000	4,000		2,000
3	Registration-Supplies companies / Local / Foreign	280,000	4,000	140,000	1,000
4	Registration-Petrol stations	252,000	3,600	126,000	
5	Registration-Depot	420,000	6,000	210,000	
6	Registration -Gas Depot	350,000	5,000	175,000	
7	Renewal -National Companies	84,000	1,200	42,000	

8	Renewal-International Companies	280,000	4,000		2,000
9	Renewal -Supplies Companies	280,000	4,000	140,000	
10	Renewal -Petrol Stations	252,000	3,600	126,000	
11	Renewal -Depot	350,000	5,000	175,000	
12	Renewal -Gas Depot	420,000	6,000	210,000	
13	Exploration License	441,000	6,300		

Schedule 7: Ministry of Mining

S/No	Taxable Item	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
	Table 1				
1	Reconnaissance License Application Processing Fee (Foreign Co.)	980,000	14,000		10,000
2	Reconnaissance License Registration Fee (both Foreign and Local Co.)	49,000	700		500
3	Exploration License Application Processing Fees (Foreign Co.)	1,050,000			10,000
4	Exploration License Application Processing Fees (Local Co.)			1,000,000	
5	Exploration License Registration Fees (Foreign Co.)				2,000
6	Exploration License Registration Fees (Local Co.)	52,500		50,000	
7	Annual Rent per CU (The based for calculation is SSP 158 / Km2) (Local Co. and USD 1.4 /Km2 for Foreign Co.))			158	1.4

Schedule 8:South Sudan Broadcasting Corporation (SSBC)

S/No.	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
1	Announcement Radio	280		500	
2	Scrolling TV	700		500	
3	Jingle advert 1M TV	7,000		8,000	

4	Documentary 15M TV	14,000		14,000	
5	Documentary 30M	21,000		21,000	
6	Talk show 30M TV	21,000		21,000	
7	Talk show 45M TV	28,000		60,000	
8	Talk show 60M TV	35,000		35,000	
9	Program sponsorship 30m	56,000		56,000	
10	Program sponsorship 45m	70,000		70,000	
11	Program sponsorship 60m	84,000		84,000	
12	Social coverage News 30m	28,000		28,000	
13	Special coverage News 45m	35,000		35,000	
14	Special coverage News 60m	42,000		42,000	
15	News sponsorship 2-3 m	28,000		28,000	
16	Logo display(flat) per time	4,424		4,424	
17	Talk show 15m Radio	7,000		7,000	
18	Talk show 30m Radio	10,500		10,500	
19	Talk show 45m Radio	14,000		14,000	
20	Talk show 60m Radio	17,500		17,500	
21	Jingle advert 15 Seconds	1,680		1,680	
22	Jingle advert 30 Seconds	3,360		4,500	
23	Announcement Jingle 1M	560		560	
24	Commercial Jingle 1M	4,200		4,200	

Schedule 9: Ministry of Trade

S/No	Charges/fees	FY 2016/17		FY 2017/18	
		Rate	Rate	Rate	Rate
		SSP	USD	SSP	USD
1	Trade Certificate	42,000		21,000	
2	Assorted food stuffs (per ton)	56		28	
3	Juice powder/soft drinks (per case)	98		98	
4	Assorted building materials (per ton)	56		56	
5	Cement (per ton)	84		56	
6	Frozen chicken, fish & beef (per ton)	154		134	
7	Fruit and vegetables (per ton)	70		70	
8	Diesel/Petrol/Jet A-1 (per litre)	28		3	
9	Tobacco & cigarettes (per ctn)	350		350	
10	Electronic and accessories (per ton)	140		140	
11	Telecom equipment v-sat / solar (per ton)			3,000	
12	Beers/alcoholic drinks (per crate)	350		350	
13	All new vehicles except V8 (per unit)	4,200		4,200	
14	Used vehicles (per unit)	2,100		4,000	

S/No	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
15	Construction & industrial machineries and equipment (per unit)	2,100		2,375	
16	Agricultural machines and equipment (per unit)	252		252	
17	Agricultural tools and seeds (per ton)	252		252	
18	House hold items and utensils (per ton)	252		252	
19	Furniture (per ton)	210		210	
20	Detergents, soaps and antiseptic liquid (per ton)	268		168	
21	Garments (per ton)	70		70	
22	Stationeries (per ton)	126		126	
23	Foot wear (per ton)	252		252	
24	Motorcycles (per unit)	2,800		2,800	
25	Bicycles (per unit)	252		252	
26	Industrial raw materials (per ton)	252		252	
27	Medicine & medical equipment (per ton)	252		252	
28	Cosmetic & perfumes (per ton)	280		280	
29	Mattress (per unit)	28		28	
30	Batteries/dry cells (per ton)	56		56	
31	Earth moving machines (per unit)	1,540		1,540	
32	Spare parts (per ton)	98		123	
33	Strong liquor (per case)	14		350	
34	Small generators	2,100		2,100	
35	Big generators	2,100		5,000	
36	Plastic products (per ton)	252		252	
37	Candle match box (per ton)	252		252	
38	Bore hole drilling equip & material (per ton)	28		316	
39	Vehicles decorations accessories (per ton)	252		252	
40	Diaper, tissue & other sanitary (per ton)	252		252	
41	Cooking gas (per ton)			205	
42	Tents (per ton)			493	
43	V8, Nissan petro, hummer (per unit)			10,000	

Schedule 10: Urban Water Corporation

S/No .	Taxes, Fees charges type	FY 2016/2017 Rate		2017/2018 Rate	
		SSP	USD	SSP	USD
1	1 st Class Res. Area	12,096		2,000	
2	2 nd Class Res. Area	8,064		1,500	
3	3 rd Class Res. Area	4,064		1,000	
4	Hotels	302,400		10,000	
5	Companies	117,600		20,500	
6	Government Offices	100,800		10,000	
7	NGOs offices	100,800		25,000	
8	Guest House	117,600		20,000	
9	Schools	50,400		10,000	
10	New construction	252,000		25,000	
11	Stand pipes	94,080		30,000	
12	Public toilets	8,064		3,000	
13	Kiosks	336,000		30,000	
14	Business Centre	84,000		15,000	
15	Connection	42,000		10,000	
16	Bakeries	42,000		20,000	
17	Churches	8,064		3,000	
18	Mosques	8,064		3,000	

Schedule 11: Ministry of Telecommunication (National Communication Authority)

S/No.	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
1	Annual Frequency Fees (MNOs)	35,675,963			1,928,430
2	Annual Frequency Fees (ISPs)	160,000			30,000
3	Annual Frequency Fees (FM) - Urban	65,000			25,000
4	Annual Frequency Fees (FM) - Rural	15,000			5,000
5	Annual VSAT Registration Fees	5,000			35
6	Equipment Import Permits Fees	1,000			10

S/No.	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
7	Equipment Export Permits Fees	1,000			10
8	Fees for Public Value Added Services	55,000			400
9	Fees For Essential Technical Support				1000

Schedule 12: Ministry of Telecommunication (Media Authority)

S/No.	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
Registration of the Media Houses (one time)					
1	Large Media House 5 or more (FM Radio, TV and News Papers)	42,000		300,000	
2	Medium Media House 2 to 4 (FM Radio, TV and News Papers)	42,000		150,000	
3	Small Media House 1 (FM Radio, TV and News Papers)	42,000		100,000	
4	Magazine Publishers	28,000		30,000	
Printing Companies (Operation Licenses)					
1	Large Printing Company (Printing Press)	70,000		500,000	
2	Medium Printing Company (Printing Press)	70,000		200,000	
3	Small Printing Company (Printing Press)	70,000		100,000	
Filming Permit					
News					
1	Documentary 5 & more locations (more than 3 weeks)				
2	Documentary 3 to 4 locations (1 to 2 weeks)				
3	Documentary 1 to 2 location (1 to 6 days)				
4	Local short Documentary			10,000	
5	Local long Documentary			30,000	
Accreditation of Journalist					
1	Local Journalist (12 Months)				
2	Foreign Journalist (12 Months)				

S/ No	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
3	Foreign Journalist (Short Term) - (3 Months)				
4	Temporary Importation of Media Equipment Clearance (Individual)			3,000	
5	Temporary Importation of Media Equipment Clearance (Crew)			6,000	

Schedule 13: Electricity Corporation

S/N	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
1	Network Fees 1st Class	15,400		4,200	
2	Network Fees 2nd and 3rd Class	9,800		2,700	
3	Domestic Consumer	51.8 per K Wh		25	
4	Commercial Consumer	67.2 per K Wh		31	
5	Industrial Consumer	77 per K Wh		37	
6	Government Consumer			37	

Schedule 14 (a): General Education & Instruction

S/N o.	Charges/fees	FY 2016/2017 Rates		FY 2017/2018 Rates	
		SSP	USD	SSP	USD
1	Examination fee	100		200	
2	Certificate for Secondary School	75		100	
3	Certification for Primary School	75		50	

Schedule 14(b): Higher Education

S/N	Charges/fees	FY 2015/2016		FY 2017/2018	
		Rate		Rates	
		SSP	USD	SSP	USD
Registration					
1	Foreign Universities		50,000		50,000
2	Private Universities local	300,000		300,000	
Fees for services					
3	Admission form for national	150		250	
4	Authentication of certificate	30		50	
5	Evaluation of Foreign Certificate	100		150	
6	Scholarship form	100		100	

Schedule 15: Food and Drug Control Authority

S/No.	Charges/fees	FY 2016/17		FY 2017/18 Rate	
		Rate		Rate	
		SSP	USD	SSP	USD
1	Minor contravenes/fines (fail the contraventions of pharmaceutical form, medical devices and cosmetics fees)	210,000		210,000	
2	Minimum contravenes	420,000		420,000	
3	Major contravenes	700,000		700,000	
Registration and licensing					
4	Re-evaluation for premise of manufacturing company		56,000		5,000
5	Registration certificate of foreign manufacturing company		140,000		5,000
6	National/Local license renewal	70,000		35,000	
7	National manufacturing license renewal	14,000		7,000	
8	Local representative of foreign manufacturer	70,000		35,000	
9	Operating wholesale license	140,000		70,000	
10	Renewal of operating wholesale license	70,000		35,000	

S/No.	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
11	Sustainability of premises license i.e. importers, wholesale	7,000		3,500	
12	Sustainability of premises(retail pharmacy)	2,800		1400	
13	Sustainability of premises license (drug shops)	700		350	
14	Operating license (pharmacy)	14,000		7,000	
16	Application for import fee (proforma value)	1%		1%	
17	Import verification fee	7,000		3,500	
	Inspection				
18	Inspections of premises (wholesale)	14,000		7,000	
19	Disposal fee per kilogram	1,400		7,000	
	Quality control laboratory				
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		100
24	Manufacturing Company dossier evaluation fees		200		200
25	Cosmetics analysis fees		100		100
26	Registration of cosmetics fees		1,000		1,000
27	Medical devices registration		1,000		1,000
28	Medical consumable registration fees		500		500
29	CGMP inspection of premises fees(Manufacturing Companies)		4,000		4,000
30	Full compendium analysis		500		500

Schedule 16: Ministry of Health

S/No.	Charges/fees	FY2016/ 17 Rate	FY 2017/18 Rate			
			SSP	USD	SSP	USD
1	Assessment of Age Books	35,000			10,000	
2	Referral Case Abroad	2,800			2,800	
3	Endorsement of Certificate	1,400			300	
4	Medical Fitness Exams	1,400			1,400	
5	Death & Burial Certificate	1,400			200	

Schedule 17: South Sudan Civil Aviation

S/No.	Item/ Type of Aircraft	Weight	FY2016/17 Rate		FY 2017/18 Rate	
			SSP	USD	SSP	USD
A.	INTERNATIONAL FLIGHTS					
	Landing Fees, Navigation Charges and Security Charges.					
1	All Aircrafts from 1 up to 4 to	1-4 tons				172
2	All Air/c from 5 up to 10 ton	5-10 tons				207
3	All Air/c from 11 up to 20 ton	15 tons				265
4	All Aircrafts Q400	29 tons				474
5	All Aircrafts E 190	40 tons				571
6	All aircrafts B737	53 tons				758
7	All Aircrafts A320	74 tons				942
8	All aircrafts B767	173 tons				2,025

S/No.	Item/ Type of Aircraft	Weight	FY2016/17 Rate		FY 2017/18 Rate	
			SSP	USD	SSP	USD
9	All Aircrafts IL-76	190 tons				2,195
10	All Aircrafts B747	352 tons				3,815
11	Landing fees – international	All		4,000		3,815
B.	DOMESTIC FLIGHTS					
1	All Aircrafts from 1 up to 4 ton	1-4 tons			13,005	
2	All Aircrafts L410 from 5 up to 10 ton	5-10 tons			16,593	
3	All Aircrafts DHC-8 from 11 up to 20 tonne	15 tons			20,181	
4	All Aircrafts AN26	24 tons			23,821	
5	All Aircrafts AN72	29 tons			28,478	
6	All Aircrafts AN74	36 tons			31,951	
7	All Aircrafts B737	53 tons			42,492	
8	All Aircrafts C130	71 tons			51,350	
9	All Aircrafts IL-76	190 tons			123,105	
10	Landing fees domestic	All	9,100		-	
C	PASSENGERS SERVICES					
	International flights			20		30
D	PARKING FEES					
1	Less than 20 tons					1,681
2	20 tons and less than 40 tons					2,242

S/No.	Item/ Type of Aircraft	Weight	FY2016/17 Rate		FY 2017/18 Rate	
			SSP	USD	SSP	USD
3	40 tons and less than 100 tons					3,924
4	100 tons and less than 200 tons					5,605
5	200 tons and less than 300 tons					7,848
6	300 tons and above					11,211
7	All					
E	LANDING PERMIT					
1	1-10 tons					100
2	11-30 tons					150
3	31-60 tons					200
4	61tons and above					300
F	CHARGES FOR ANNUAL LICENSE, EQUIPMENT AND MACHINES					
1	Heavy Equipment and Machines					2,000
2	Light Equipment and machines					1,000
3	Permanent Driving License					2,000
4	Provisional Driving Licenses					1,000
5	Permit for Vehicles and Provisional					1,500
6	Certificate of Ground		30,000		300,000	

S/No.	Item/ Type of Aircraft	Weight	FY2016/17 Rate		FY 2017/18 Rate	
			SSP	USD	SSP	USD
	Handling					
7	Renewal of Certificate of Ground Handling		15,000		150,000	
8	Validation of Air operation Certificate (AOC)		850			1,700
9	Renewal of Air operation Certificate		425			850
10	Approval (GSA) International Companies		3,000		150,000	
11	Renewal (GSA) International Companies		1,500		75,000	
12	Approval for GSA National Co.'s Domestic		3,000		75,000	
13	Renewal for GSA National Co.'s Domestic Travels		1,500		25,000	
I	ENTRANCE FEES					
1	Truck				500	
2	Vehicles		1,050		300	
J	EXTERNAL PARKING AREA					
1	Entrance charges				20	
2	Extra- Hours Or Its fraction				10	
K	CHARGES FOR IDENTITY CARDS					
1	Staff Terminals and Tarmac				2,800	

S/No.	Item/ Type of Aircraft	Weight	FY2016/17 Rate		FY 2017/18 Rate	
			SSP	USD	SSP	USD
2	ID for Public Relations (foreigners)				2,800	
L	CHARGES FOR RENTING					
1	Warehouse				120,000	
2	Offices					3,000
M	FUEL SERVICE CHARGES					
1	Charge 0.2 USD per litre of Jet A1 for Flights					0.2/litre
2	Non-Governmental Body				400	
3	Governmental Body(Embassies & Consulates)				1,000	
4	First Class Passengers (Aviation Companies)				600	

Schedule 18: Ministry of Transport

S/No.	Charges/fees	FY 2016/2017 Rates		FY 2017/2018 Rate	
		SSP	USD	SSP	USD
1	GoSS Vehicles Licensing			5,000	
2	GoSS Vehicles renewal (Inspection)			2,000	
3	National NGO Licensing			11,000	
4	National NGO Licensing (Renewal)			6,000	

5	International NGOs vehicle Licensing				100
6	International NGOs vehicle renewal				50
7	Transport Operation License			30,000	
8	Motor Cycle			1,000	
9	Motor Cycle renewal			500	
10	Vessel/Tugboat license			30,000	
11	Motor Boat License			15,000	
12	Motor Boat Dockage per departure			500	
13	Port Service			60	

Schedule 19: Ministry of Environment and Forestry

S/No.	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
1	Teak Poles	840		200	
2	Teak Logs	126,000			200
3	Sawn Teak Timber				300
4	Sawn Mahogany Timber				350
5	Sawn Soft Timber				100
6	Round Teak Logs				200
7	Round Eucalyptus. Logs				100
8	Light Teak Poles			80	
9	Medium Teak Poles			150	
10	Heavy Teak Poles			200	
11	Fence Poles			120	
12	Saw-Mill License			200,000	

S/No.	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
13	Photo/Origin Certificate			350	
14	Teak Seed			600	

Schedule 20: Ministry of Wildlife Conservation and Tourism

S/No	Charges/Fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
1	National park entry fees (Foreigner Visitor)	21,000			150
3	National parks entry fees for children (Foreigner Visitor)	4,400			50
4	National parks-group (Foreigner Visitor)	42,000			300
5	Foreigner-resident fees for adults	7,000			80
6	Foreigner-resident fees-children	2,800			20
7	Foreigner-resident fees-group	14,000			100
8	South Sudanese visitors-adults	9,800		100	
9	South Sudanese visitors-children	2,800		50	
10	South Sudanese visitors-group	9,800		200	
11	Registration of tour companies (Foreign Co.)	210,000			1,500
12	Registration of tour companies (Local Co.)				1,500
	Guided Games Drives (Private)				
13	Foreign Tourist (Resident & Non)				25
	Guided Games Drives (SSWS))				
14	Foreign Tourist (Resident & Non)				30
	Hotel Classification Certificate Fee				
15	5 Stars				5,000
16	4 Stars				4,000
17	3 Stars				3,000
18	Application Fee for Hotel Classification				2,000

Schedule 21: Ministry of Foreign Affairs and International Cooperation

S/No.	Fees/charges	FY2016/17 Rate		FY2017/18 Rate	
		SSP	USD	SSP	USD
1	Medical Referral	180		200	
2	Power of Attorney	90		100	
3	University Degree	60		80	
4	Secondary School Certificate	40		60	
5	Primary School Certificate	40		60	
6	Registration of Vehicle	150		500	
7	Foreign Company	450		1,500	
8	Local Company	225		500	
9	To whom it may concern	60		1,000	
10	Birth Certificate	60		80	
11	Death Certificate	60		80	
12	Marriage Certificate	90		150	
13	Divorce Certificate	90		150	
14	Computer Course	60		100	
15	Diploma/Bachelor/Master Degree	60		100	
16	PHD Degree	60		100	
17	Medical Fitness	60		80	
18	Motor Cycle Registration	75		100	
19	Certificate of good conduct	60		80	
20	Certificate of undertaking	60		80	

**Schedule 22: Ministry of Labour, Public Service and Human Resource Development
(Work Permit fees)**

S/No.	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
1	Consultants and Managers		10,000		4,000
2	Professionals		10,000		3,000
3	Technicians		2,000		2,000
4	Skilled Workers		1,000		1,000
5	Unskilled Workers				500
6	Fines				200

Schedule 23: Relief & Rehabilitation Commission (RRC)

Registration of Non-Governmental Organization (INGO or NNGO)

S/No	Taxable Item	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
1	International NGO		1,500		2,000
2	National NGO				250

Schedule 24(a): Immigration, Nationality & Passport

S/No.	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
1	Naturalisation by Marriage	-		28,440	
2	Naturalisation by Resident Certificate	-		94,800	
3	Naturalisation Certificate to Aliens	-		142,200	
4	Nationality Certificate	630		260	
5	Regular Passport	4,410		2,500	
6	Minor Passport	3,010		1,500	
7	Business Passport	7,000		15,000	
8	Diplomatic Passport	7,000		10,000	
9	Official Passport	14,000		9,500	
10	Special Passport	4,900		6,500	
	Immigration – Visa				
1	Regional Single Visa (1month)		50		50
2	Single Visa for other Countries with the exception of USA (1month)		100		100
3	Single Visa for the United States of America				160
4	Multiple visa for Regional (3months)				125
5	Multiple visa for other Countries (3months)				200
6	Multiple visa for Regional (6months)				250
7	Multiple visa for other Countries (6months)	2,862			350
8	Multiple visa for All	3,948			500

Schedule 24 (b): Other Documents

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

Schedule 25: Judiciary of South Sudan

1) Fees Payable in Suit

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

(A) PROPOSED FEES PAYABLE IN SUITS

S/No.	Suit	2017/18 rates				
		Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
1	Suits for the partition of immovable property	2%	50	Half or the minimum whichever is greater	100	
2	Suits for maintenance	Scale percentage	25	Ditto	50	
3	Suits for the appointment or removal of a guardian (other than a guardian ad item or a trustee)	2%	25	SSP 25	50	
4	a) Suits for divorce b) Other suits relating to marriage, separation, custody of children or other personal matters not expressly	SSP 20	20	SSP 20	150	

S/No.	Suit	2017/18 rates				
		Total Fees Payable	Minimum	Amount Payable on Plaint	Proposed Minimum	
			SSP		SSP	USD
	provided for					
5	Suits for the sale or foreclosure of mortgaged immovable property in addition, if the property is sold or a decree for foreclosure is passed, on the amount of sale, or if the decree is for the value of the property 3%.	Scale percentage	50	Half or the minimum whichever is greater	200	
6	Interpleader, if the value is: a) SSP 50 or less b) More than SSP 50	Scale percentage	50	SSP 50	100	
7	All other suits	Ditto	50	Half or the minimum 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	Ditto			200	

		2017/18 rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
	the value of the decree					
12	Where the application under section 151 or 154 is resisted, the dispute shall be treated as a suit and fees shall be charged accordingly	Scale percentage on suit			200	
(C) APPEAL						
13	a) To the High Court b) To the Court of Appeal c) Where the appeal under (a) and (b) above is allowed, the balance of fees shall be paid excepted under section 174 d) Application for stay of execution i) The County Court of First Grade Judge ii) The High Court iii) The Court of Appeal iv) The Supreme Court	Scale percentage Ditto Scale percentage			100 150 100 150 175 200	
(D) REVIEW						
14	a) To the Supreme Court b) If the application is granted, the balance shall be collected	Scale Percentage Ditto		SSP 10	300 Ditto	
(E) APPLICATION FOR CASSATION						
15	a) An objection by cassation to the Supreme Court b) Where the Supreme Court determines the dispute on merits, a fee equal to the scale percentage on suit shall be payable less the sum paid on application	Fixed SSP 25			300	
16	a) A suit to the Supreme Court to determine constitutionality of any law or provision. b) A suit for constitutional	Ditto SSP150			1500	

		2017/18 rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
	remedy					
17	An application for judicial review of administrative decision a) The High Court b) The Court of Appeal c) The Supreme Court	SSP 15 SSP 20 SSP 25			100 150 200	
(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)						

S/No.	Suit	2017/18 rates				
		Total Fees Payable	Minimum	Amount Payable on Plaint	Proposed Minimum	
			SSP		SSP	USD
27	On a bankruptcy petition by a debtor	SSP 25			100	
28	On bankruptcy petition by a creditor	SSP 50			200	
29	On an appointment of an interim receiver or receivers	SSP 25			200	
30	On application for removal of interim receiver or receivers	SSP 25			100	
31	On the appointment of new interim receiver or receivers in place of or in addition to the 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 a notice to the creditor of a meeting or sitting of the court	SSP 10			50	
34	On a petition by a creditor to prove a claim	SSP 20			100	
35	On the execution of a warrant of seizure, search arrest or commitment to prison	SSP 25			100	
36	On application for discharge or annulment of adjudication	SSP 25			100	
37	On granting an application to withdraw a bankruptcy petition	SSP 25			100	
38	On giving effect to a composition or scheme of arrangement. on the value of assets which the receiver estimates to be available for distribution amongst the	2%				

		2017/18 rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
	unsecured creditors					
39	On discharge of preferential claim or distribution of dividends on the amount of such claim or dividend	3%				
40	Where an official of the court is appointed receiver in his official capacity: on the net assets realized after deducting any sums paid to secured creditors in respect of their securities and on the net asset realized by the receiver when acting as a trustee to administer a debtor property under a composition: On the first SSP 10,000 or part thereof On the second SSP 10,000 or part thereof On the following SSP 20,000 or part thereof On the balance in excess of SSP 20,000	5% 4% 3% 2%				
41	On appeal against a decree or an order: a) Dismissing a bankruptcy petition b) Adjudicating a person bankrupt c) Directing or refusing to pay a dividend d) Granting or refusing to grant a discharge e) Annuling to annul an adjudication f) Of commitment to prison g) Of any other kind not	The same fee payable as on the appeal				

S/No.	Suit	2017/18 rates					
		Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum		
			SSP		SSP	USD	
	specifically mentioned						
(H) PROCEEDING UNDER THE COMPANY ACT, 2003							
42	(The sections referred to in this part are the sections of the New Sudan Companies Act, 2003) on application to the court: a) Under section 8(4) to confirm an alteration in a memorandum b) Under section 61(1) to confirm a reduction of capital c) Under section 207(1) to sanction a compromise or scheme of arrangements d) In a debenture holder's action for the appointment of a receiver or manager or foreclosure e) Not otherwise provided for in winding up or other proceedings	SSP 1000 SSP 1000 SSP 1000 SSP 1000 SSP 500			3000 3000 3000 3000 1500		
43	In proceedings for winding up: a) On application for winding-up a Company by or under the supervision of the court b) Under section 175 on setting a list of Contributors c) Under section 178 on making a call d) On the appointment or removal of a Liquidator e) On advertisement published in the Gazette or a Newspaper by order of the court f) On a notice to creditor or a Contributor of a sitting of a court g) On the service of a petition, winding-up, order or other order of the court	SSP 1000 SSP 1000 SSP 1000 SSP 500 SSP 150 SSP 25			2000 2000 2000 1000 300 250		

S/No.	Suit	2017/18 rates					
		Total Fees Payable	Minimum	Amount Payable on Plaint	Proposed Minimum		
			SSP		SSP	USD	
	h) On the execution of warrant of seizure, search, arrest or commitment	SSP 30			300		
	i) On a petition by a creditor to prove a claim	SSP 30			300		
	j) On inspection of the file of a proceeding by a person not entitled to inspect free of charge	SSP 30			300		
		SSP 30			300		
44	In proceedings for winding where an official of the court is appointed official Liquidator in his official capacity: a) On the total assets including produce of calls of contribution, realized or brought to credit by the official liquidator after deducting sums on which fees are charged under (c) hereunder and not being moneys received and spent in carrying on the business of the company: On the first SSP 10,000 or part thereof On the second SSP 10,000 or part thereof On the following SSP 20,000 On the balance in excess of SSP 20,000 b) On amount distributed in dividends or paid to contributors, preferential creditors and debenture holders by the official liquidator	5% 4% 3% 2% Half of the percentages mentioned in 44(a) Same as in 44(a) Fee payable on appeal or cassation					

		2017/18 rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaint	Proposed Minimum	
			SSP		SSP	USD
	<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	<p>On application for:</p> <p>a) The arrest of a defendant under section 155 of the Civil Procedure Act, 2007</p> <p>b) The defendant to give security or provisional attachment under section 159(1) of the Civil Procedure Act, 2007</p> <p>c) Discharge of a surety under section 151</p> <p>d) A commission or a letter of request to take evidence: <ul style="list-style-type: none"> ▪ In South Sudan ▪ Outside South Sudan </p> <p>e) Any other matter not expressly provided for: <ul style="list-style-type: none"> ▪ If made in court at the hearing of the suit ▪ If made at any other time on petition </p>	<p>SSP 25</p> <p>SSP 25</p> <p>SS10</p> <p>SSP 20</p> <p>SSP 50</p> <p>SSP 10</p> <p>SSP 15</p>			<p>100</p> <p>100</p> <p>50</p> <p>200</p> <p>500</p> <p>100</p> <p>150</p>	
46	<p>On making an order:</p> <p>a) Under section 158 forbidding the defendant to leave the</p>					

		2017/18 rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
	South Sudan or committing him or her to prison	SSP 25			250	
	b) For provisional attachment under section 160(1)	SSP 25			250	
47	On appointment of guardian ad litem	SSP 10			100	
48	On filing any pleading	SSP 10			100	
(J) EXECUTION						
49	<p>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:</p> <p>a) On execution being granted</p> <p>b) After any process of execution has been issued by the court: On the amount being realized or paid on the value</p> <p>c) Where execution has been granted and the decree is satisfied before the issue of any process of execution other than a summons to the judgment debtor to appear before the court, the maximum fee payable under this paragraph shall be SSP 10. The excess (if any) shall be refunded by the court.</p> <p>d) Where decree is for possession of immovable property by reason of the breach of the condition of tenancy, the value of the property delivered shall be calculated in has value of six month rent of the property</p>	<p>3% of the first SSP 10,000</p> <p>2% in case of an amount more than SSP 10,000</p>				

S/No.	Suit	2017/18 rates				
		Total Fees Payable	Minimum	Amount Payable on Plaint	Proposed Minimum	
			SSP		SSP	USD
50	On 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 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 actually 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 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: a) If a document is to appoint a person as agent in one suit only in any court in the	SSP 30			100	

		2017/18 rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
	South Sudan b) In any other case: i) For each certificate of Attestation endorsed on the document. ii) If more than one signature is attested at the same time, for each additional signature	SSP 30 SSP 30			100 100	
56	On administration of an Oath	SSP 30			100	
57	On taking evidence on commission or in response to a letter of request for each witness whose evidence is taken: a) For a foreign court b) For any other court	SSP 50 SSP 10			100 50	
(L) MISCELLANEOUS						
58	For every summons to a witness or in any proceedings where the defendants exceeds three, for every summons to a defendant beyond the number of three, served by an official of the court	SSP 10			50	
59	For making a copy of any documents, fro every 100 words or part thereof	SSP 10			50	
60	For certifying the corrections of the copy of a document	SSP 10			50	
61	For the translation of a document from English into Arabic or vice versa, for every page or part of it	SSP 25			100	
62	For the translation of document from any Language other than English or Arabic into English or Arabic, for every page or part of it	SSP 25			100	

S/No.	Suit	2017/18 rates				
		Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
63	For every search for records of a suit or any execution or for document in such record, or for a document filed in court otherwise than in a record or execution: if the period which has elapsed since the institution of the suit, granting execution or filing of the document is: a) More than two years but not less than five years b) More than five years	SSP 30 SSP 50			100 100	
(M) PROCEEDINGS UNDER THE TRADE MARKS ACT, 1969 AND THE TRADE MARKS RULES						
64	(The sections referred to in this part are sections of the Trade Marks Act, 1969) 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 under section 26(3) for cancellation of a Trade Mark V. Under section 18 against Registrar's decision on registration assignments, etc VI. Under section 19 from the Registrar's decision on alteration of a registered mark VII. Not otherwise provided for in this Rule	SSP 1000 SSP 1000 SSP 1000 SSP 1000 SSP 1000 SSP 1000 SSP 1000			2000 2000 2000 2000 2000 2000 2000	

		2017/18 rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
65	Where the application under section 10, 13, 17(2), or 26(3) is resisted, the dispute shall be treated as a suit and fees shall be charged accordingly; the fee which has been paid on application being reckoned as the fee payable on plaintiff					
66	On appeal	The same fee as on appeal shall be payable “provided 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: a) Under section 22(3) against Registrar’s refusal to register a business name b) Under section 16(1) for relief against disability by a minor c) Case not otherwise provided for this Rule	SSP 1000 SSP 1000 SSP 600			2000 2000 1200	
68	Where an application under sections 22(3) and 16(1) is resisted, the dispute shall be treated as a suit and fees shall be charged accordingly; the fee which has been paid on application in plaintiff					

		2017/18 rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaint	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 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 WORKMEN COMPENSATION ACT, 1949						
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 the compensatio			5%	

		2017/18 rates				
S/No.	Suit	Total Fees Payable	Minimum	Amount Payable on Plaint	Proposed Minimum	
			SSP		SSP	USD
		n to the court and not deductible 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 calculations	New Fees calculations	2017/18 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	

S/No	Descriptions	Old Fees calculations	New Fees calculations	2017/18 Fees	
	Premium Fee	2 SSP	18 SSP	280 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
1.2	Registration of 2 nd Class	15 SSP	75 SSP	200 SSP	
	Registration Fee	2 SSP	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 3 rd Class	13 SSP	50 SSP	150 SSP	
	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 (1st, 2nd and				

S/No	Descriptions	Old Fees calculations	New Fees calculations	2017/18 Fees	
	3rd) Registration fees”				
	Registration of Shop 1st Class		1st, 2nd, 3rd.	300 SSP	
	Registration Fee			200 SSP	
	Administrative Fee			70 SSP	
	Premium Fee			28 SSP	
	Stamp Duty Fee			2 SSP	
1.6	Registration of Shops 2nd 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 3rd(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				

S/No	Descriptions	Old Fees calculations	New Fees calculations	2017/18 Fees	
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	
	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	

S/No	Descriptions	Old Fees calculations	New Fees calculations	2017/18 Fees	
	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 Estate	14 SSP	20 SSP	50 SSP	
	Alteration Fee	3 SSP	8 SSP	28 SSP	
	Administrative Fee	10 SSP	10 SSP	20 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
7.0	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	

S/No	Descriptions	Old Fees calculations	New Fees calculations	2017/18 Fees	
	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 %	1/8 % Value	0.125% Value	
	Assessment Fee	¼%	1/8% Value	0.125% Value	
	Administrative Fee	10 SSP	18 SSP	18 SSP	
	Stamp duty Fee	1 SSP	2 SSP	2 SSP	
9.2	Valuation of Building on the Plot	¼%	1/8% value	0.125% Value	
	Building Value Fee	¼%	1/8%	0.125 %	
	Administrative Fee	10 SSP	18 SSP	18 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
10.0	Exchange of Plots	5% Value		1% Value	
	Exchange Value Fee	5%		1%	
	Administrative Fee	10 SSP		10 SSP	
	Registration Fee	5 SSP		8 SSP	
	Stamp Duty Fee	1 SSP		2 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 Stares Building Records	25 SSP	50 SSP	300 SSP	
	Opening Fee	14 SSP	30 SSP	200 SSP	
	Administrative Fee	10 SSP	18 SSP	98 SSP	

S/No	Descriptions	Old Fees calculations	New Fees calculations	2017/18 Fees	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.0	(W) Other Charges				
13.1	Appeal Against the Decision of 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	Appeal against the Decision of Chief Registrar General of Lands	50 SSP	50 SSP	200 SSP	
	Appeal Fee	30 SSP	30 SSP	150 SSP	
	Administrative Fee	19 SSP	18 SSP	48 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.3	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	5 SSP	50 SSP	200 SSP	

S/No	Descriptions	Old Fees calculations	New Fees calculations	2017/18 Fees	
	Person Signature				
	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 "1st Class"	2.5%	50 SSP	175 SSP	
	Change Fee	2.5%	30 SSP	100 SSP	
	Administrative Fee	10 SSP	10 SSP	45 SSP	
	Registration Fee	5 SSP	8 SSP	28 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.8	Changes of Register by Court Order "2nd 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 "3rd Class"	2.5%	30 SSP	125 SSP	
	Change Fee	2.5%	10 SSP	50 SSP	
	Administrative Fee	10 SSP	10 SSP	50 SSP	
	Registration Fee	5 SSP	8 SSP	23 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	

(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 26: Ministry of Justice (Registration Fees/ Charges)

S/No.	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
1	National Companies	16,100		39,000	
2	Foreign Companies	18,200			500
3	Joint Ventures				500
4	Partnership Business	5,600		6,500	
5	Annual return (National)	4,200		6,000	

6	Annual return (Foreign)	7,980			100
7	Endorsement of Debenture			10%	
8	Certificate release of Debent			3,000	
9	Transfer of Shares (National)			2,000	
10	Transfer of Shares (Foreign)				50
11	Change of Co Name (National)			6,500	
12	Change of Co Name (Foreign)				100
13	Replacement of Certificate (National)			6,500	
14	Replacement of Certificate (Foreign)				100
15	Certification of copies			2,000	
16	Petition from Share Holders			500	
17	Recommendations for A/c opening			500	
18	Search for Co. names & Shareholders			500	
19	Liquidation/Winding up National Co.			3,500	
20	Liquidation Foreign Co.				100
	Fees for Government Contracts				
21	Authentications	70,000		2%	
22	Retrieving a Copy of Contract			2%	

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

S/No	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
	A				
1	Company owned by the National (1. Stamp Approval 500 SSP 2. Letter of no Objection 500 SSP)	1000		1000	

2	Company where a National and a Foreigner (S) are Partners (1. Stamp Approval 500 SSP 2. Letter of no Objection 1000 SSP)	1500		2500	
3	Clearing & Forwarding Companies/Agents owned by a National (1 .Stamp Approval 750 SSP 2. Letter of no Objection 1000 SSP)	1750		2500	
4	Clearing & Forwarding Companies/Agents owned by a Foreigner (s) (1 .Stamp Approval 400 USD 2. Letter of no Objection 600 USD)		1000		1000
5	International Non-governmental Organization (INGO) - (1 .Stamp Approval 400 USD 2. Letter of no Objection 600 USD)		1000		1000
6	National Non-governmental Organization (NNGO) - (1 .Stamp Approval 1000 SSP 2. Letter of no Objection 1000 SSP)	2000		3500	
7	INGO & NNGO (Transportation permit to transport item out of South Sudan 500 USD)		500		700
8	INGO & NNGO (Transportation permit to transport item within South Sudan 200 USD)		200		
9	Association/ Communities Shops/ etc(1. Stamp Approval 500 SSP)	500		1000	
10	Companies Supplying door to door (Fuel) item within South Sudan (1. Transportation Permit 200 SSP and Transportation permit 50 USD for 2 months)	200			50
11	Company (100% South Sudanese) (ies)/ individual (s) transporting items out of South Sudan (1. Transportation Permit 400 SSP and 2. Transportation permit 1000 SSP)	400		1000	

12	Company (100% Foreign) (ies)/ individual (s) transporting items within South Sudan 100 USD)		100		100
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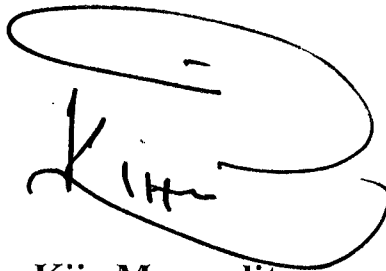
Schedule 27(b): Prisons Service (Land Rental)

S/N0 .	Charges/fees	FY 2016/17 Rate		FY 2017/18 Rate	
		SSP	USD	SSP	USD
1	Star Hotel			120,000	
2	Grand Hotel			80,000	

Assent of the President of the Republic of South Sudan

In accordance with the provision of Article 85 (1) of the Transitional Constitution of the Republic of South Sudan, 2011, I, Gen. Salva Kiir Mayardit, President of the Republic of South Sudan, hereby Assent to the Financial Act, 2017/2018 and sign it into law. ,

Signed in Juba this 11th day of the month of SEPT. in the year 2017.

A handwritten signature in black ink, appearing to read 'Kiir', enclosed within a large, hand-drawn oval shape.

Gen. Salva Kiir Mayardit

President

Republic of South Sudan

RSS - Juba.