



LAWS OF SOUTH SUDAN

FINANCE BILL
FY 2026 - 2027

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LAWS OF SOUTH SUDAN

Finance Bill 2026/2027

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LAWS OF SOUTH SUDAN

FINANCE BILL 2026/2027

In accordance with the provisions of Article 55(2) and (3) (b) of the Transitional Constitution of the Republic of South Sudan, 2011 (as amended), the Transitional National Legislature hereby enacts the following:

PART I

CHAPTER 1

PRELIMINARY PROVISIONS

1. Title and Commencement

This Bill may be cited as the Finance Bill 2026/2027 to set forth proposals for taxes, fees and other levies to amend Related Taxation Laws and shall come into force upon its signature by the President of the Republic of South Sudan.

2. Definitions

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

"Customs value" means the cost of goods plus insurance and freight (or simply known as C.I.F);

'Small Business Enterprise'' refers to a business enterprise making a gross profit ranging from 1-1,000, 000 SSP per annum;
"Medium Business Enterprise" refers to a business enterprise making a gross Profit ranging from 1,000, 001-30,000,000 SSP per annum;
"Large Business Enterprise" refers to a business enterprise making a gross profit ranging from 30,000,001 and above SSP per annum;
"Agency" means any Government entity responsible for the assessment of Finance Bill, 2026/2027 under this Act;

"Minister" means the National Minister of Finance and Planning:
President'' means the President of the Republic of South Sudan.

"Authority" means the South Sudan Financial Bill, 2026/2027 Authority established by the Constitution under Article 117.

PART II

CHAPTER 2

PERSONAL INCOME TAX

3. Definitions

In this chapter, unless the context requires otherwise, 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 accrued otherwise by a taxpayer that is not exempted under this Chapter. "Gross income from wages" is per Section 58 (1) and 58 (2) of the Taxation Act, 2009
"Gross income from entrepreneurial activities" is per Section 59 (1) of the Taxation Act, 2009.
"Taxable Income" is per Section 53 of the Taxation Act, 2009.

"Taxpayer" is per Sections 55(1) and 55(2) of the Taxation Act, 2009

4. Charges, Rates and Income Brackets for FY 2026/2027

(1) Personal income tax is charged for the tax year 2026/2027 on taxable incomefrom wages and entrepreneurial activities after standard allowable expensesof twenty percent (20%) and other expenses such as town rate, ground rate etc are deducted.

(2) For that tax year the exemption level is raised to SSP 40,000 per month and the number of income bands or brackets scaled up. Specifically – the schedule 1 in Taxation Act 2009 (as amended) is deleted and replaced by the following:

a) Taxable incomes less than SSP 40,000 per month are subject to tax at zero per cent (0%).

b) Taxable incomes ranging from 40,001 but does not exceed SSP. 80,000 per month are charged at the rate of five percent (5%).

c) Taxable income from SSP 80,001 but does not exceed SSP 120,000 per month are charged at the rate of ten percent (10%).

d) Taxable incomes from SSP 120,001 but does not exceed SSP

160,000 are charged at the rate of fifteen percent (15%).

e) Taxable income from SSP 160,001 and above are chargedat the rate of twenty percent (20%)

f) Rental income or investment income is taxed at the rate of twenty percent (20%) after deducting from gross rental income Standard allowanceof twenty percent (20%) and any other allowable expenses, such as the Local Council, city rate levies, or interest expense on the mortgage.

5. Deductions

(1) Deductions from gross income in the calculation or computation of taxableincome are allowed for the FY 2026/2027.

(2) For that tax year allowable deductions from gross wages are unchanged from Section 58 (3) of the Taxation Act 2009 but reflect the rates set out in the Civil Service Pension Scheme Act, 2013. Specifically – and Employee pension contribution of up to five percent (5%) of gross wages to GRS approved funded pension scheme shall be deducted from gross income.

(3) For that tax year allowable deductions from gross income from entrepreneurialActivities are unchanged from Section 59 (2) to (8) of the Taxation Act, 2009.

6. Exemptions

(1) Income exempted from the calculation of gross income is unchanged from section 58 (2) (a) to (c) and 59 (2) (a) to (e) of the Taxation Act, 2009 (amended 2012 and 2017).

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

CHAPTER 3

BUSINESS PROFIT TAX

7. Definitions

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

"Business organization" is defined per Section 64 of the Taxation Act, 2009 (amended 2012) and means any organization that is required to be registered according to the provisions of the Taxation Act, 2009 except for an insurance company and individuals and organizations liable for personal income tax under Chapter 2 of this Act;

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

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

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

8. Charges, Rates and Income Brackets for FY 2026/2027

(1) Business profit tax is charged for the FY2026/2027 on the taxable profit or net profit of any organization that generates income for profit.

(2) For that tax year the rates are per the Taxation Act, 2009 (amended 201), the business profit tax is set equally for Small Business Enterprise, Medium Business Enterprise and Large Business Enterprise at flat rate of 30%.

9. Deductions

(1) Deductions from gross income in the calculation of taxable profit are allowed for the FY 2026/2027.

(2) For that tax year, allowable deductions remain unchanged from those ofSection 70 to 81 of the Taxation Act, 2009.

10. Exemptions

(1) Income exempted from business profit tax is unchanged from Section 69

1) (a) to (d) of the Taxation Act, 2009.

2) There shall be no exemptions from business profit tax other than those provided in the Taxation Act, 2009 and under a tax treaty on double taxation between SouthSudan and other countries.

CHAPTER 4

ADVANCE PAYMENT OF INCOME TAX ON IMPORTED GOODS

(1) All withholding charges and rates for Advanced Income Tax as stipulated in schedule I of Finance Bill, 2019/20 are hereby repealed.

CHAPTER 5

TAXES ON GOODS AND SERVICES

SALES TAX ON PRODUCED GOODS

11. Charges, Assessment Value and Rates for FY 2026/2027

(1) Sales tax on produced goods is charged for FY2026/2027 on goods products in the Republic of South Sudan.

(2) For that year the value on which the tax is assessed is the greater of the manufacturer selling price inclusive of excise duties or fair market value.

(3) For that year the rate charged ranges between 1% and 20% as per TaxationAct, 2009 (amended in 2016).

CHAPTER 6

SALES TAX ON HOTEL, RESTAURANT AND BAR SERVICE

12. Definitions

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

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

13. Charges and Rates for FY 2026/2027

(1) Sales tax on hotel, restaurant, and bar services is charged for the FY 2026/2027.

(2) For that year the value on which the tax is assessed is the greater of theamount paid for the services inclusive of excise duties or fair market value.

(3) For that year the rate charged is twenty percent (20%) as per Taxation Act, 2009 (amended in 2016).

CHAPTER 7

SALES TAX ON IMPORTED GOODS

14. Charges, Assessment Values and Rates for FY 2026/2027

(1) Sales tax on imported goods is charged for FY 2026/2027 on all imports to the Republic of South Sudan.

(2) For that year the value on which the tax is assessed is the customs value, plus excise duty and customs duty.

(3) For that year the rate is charged at twenty percent (20%) as per TaxationAct, 2009 (amended in 2016).

15. Exemptions

(1) Where provided by an Agreement with the Government of the Republic of South Sudan and United Nations, UN specialized agencies, diplomatic missions, or other international donors and their contractors that import goods, supply, or purchase goods and services except alcoholic beverages and tobacco products in South Sudan are exempted from the sales tax but only to the extent that such goods or services are directly related to the diplomatic mission or donor-funded projects.

(2) Not with standing paragraph (1) all sales taxes become immediately due and payable if the goods are disposed of in South Sudan to private persons or are no longer used in or are necessary for the diplomatic mission or donor- financed project unless the ownership of goods is transferred to South Sudan or to another person who is exempted from excise tax under this section.

(3) For the avoidance of doubt in subsections (1) and (2) above, alcoholics and tobacco products are not exempted.

CHAPTER 8

EXCISE DUTIES

16. Definitions

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

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

"Excisable service" means any service subject to this Chapter, and includes air transport services; insurance services; telecommunication services; (as provided inSchedule 12 below).

17. Charges, and Assessment Value Rates for FY 2026/2027

(1) Excise duties are charged for on goods and services as below:

(a) Excisable goods produced in South Sudan;

(b) Excisable goods imported in South Sudan;

(c) Excisable services provided in South Sudan.

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

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

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

18. Exemptions

(1) Where provided by an Agreement with the Republic of South Sudan and UN or UN specialized agencies, diplomatic missions, international donors that import goods, supply or purchase goods and services except alcohol, beverages and tobacco products in South Sudan are exempted from paying excise tax but only to the extent that goods or services is directly related to the diplomatic missions or donor- funded project.

(2) Notwithstanding paragraph (2), all excise taxes become immediately due for payment if the goods are disposed in South Sudan to private entity or are no longer used or necessary for the diplomatic mission or donor-financed projectunless the ownership of goods is transferred to the Republic of South Sudan oranother person exempted from excise tax under this section.

(3) For the avoidance of doubt, in subsections (1) and (2) above; alcoholics and tobacco products are not exempted.

CHAPTER 9

CUSTOMS DUTIES & FEES

19. Definitions

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

“Commissioner” means the commissioner of South Sudan Finance Bill 2026/2027 Authority, Customs Division and includes any person currently occupying such capacity in absence from duty or incapacity of the commissioner.

20. Charges, Assessment Values and Rates for FY 2026/2027

(1) Customs duties and fees are charged for the FY 2026/2027.

(2) The value, on which tax is assessed, is the customs value, or simply known by the acronym CIF

(3) For that tax year the rates and fees that shall apply on areas outlined in Schedule 2 of this bill.

(4) As outlined in Section 52 (2) of the Customs Service Act, 2013, the Council of Ministers may, from time to time, amend rates on the schedule of the customs tariff book.

(5) As outlined in Section 52(3) of the Customs Service Act, 2013, the Customs Division shall impose high rates of duties or additional rate to counter dumping or to compensate for illegal subsidy on imported goods or to protect agricultural products by special measures or above the quota systems as applied in the regulations in force. To encourage local production, the Customs Division shall zero-rate all raw material imports (or intermediate goods) that can be used to produce finished goods. The custom duties and excise tax on excisable goods are collected as the finished goods exit firm or company gate.

(6) As outlined in Section 53 (1) of the Customs Service Act, 2013, special duty rates shall apply to every good the origin of which is a preferential area or bilateral trade agreement with any country or regional economic community (customs union) to which South Sudan is a member.

(7) As outlined in Section 54 (1) of the Customs Service Act, 2013, the Commissioner may apply a duty rate applicable on the value of imported goods of a non-commercial nature accompanying passenger baggage if the 'value of such goods exceeds USD 500.

(8) Starting on 1st October 2019, the NRA has been implementing Duty Tax Stamp on the following products:

1. All imported Alcoholic Beverages
2. All local produced Alcoholic Beverages
3. All imported Non-Alcoholic Beverages
4. All locally produced Non-Alcoholic Beverages

5. Imported Drinkable Bottle Water

6. Locally produced Drinkable Bottle Water

7. Imported Cigarettes/ Tobacco Products/ and Product considers as asubstitute to Tobacco for smoking and inhaling (example Shisha)

8. Imported Confectioneries (i.e. biscuits and of all kinds of coffees)

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

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

21. Exemptions

(1) As outlined in Chapter 6 of the Customs Service Act, 2013, the following are exempt from customs duties:

(a) Passenger baggage with good whose value does not exceed USD 500;

(b) Commercial samples and specimens;

(c) Foodstuffs imported on vessels intended for consumption on the vessel outside of the customs borders;

(d) Foodstuffs and supply substances intended to be loaded on board of any aircraft departing immediately from a customs airport to any place outside customs territory;

(e) Aircraft spare parts imported by any foreign airlines company for maintenance of its aircraft being used on international flights;

(f) Ground equipment imported by any civil aviation company for use at international airports in connection with international flights operated by such aviation company;

(g) Goods consigned from a foreign country passing in transit through South Sudan to another foreign territory;

(h) Articles brought from outside by any person residing in South Sudan for personal use and convenience;

(i) Gifts awarded from outside South Sudan to any winner in a field of arts, literature, science, sports, general service, or others in recognition of his or her achievement;

(j) Imported seeds for agricultural purposes upon a certificate issued by customs;

(k) Any item that may be approved by the Government for exemption following any agreement to which the Republic of South Sudan is a member state.

(l) Items imported for use in an advertisement;

(m) Items imported advertising models.

(n) Re-imported goods provided that certain conditions as outlined in Section 56 of the Customs Service Act, 2013 are met;

(o) Goods exported for repair and then re-imported are liable for duty on the value of repairs;

(p) Vessels brought on to dry dock for repairs or maintenance, other than vessels kept for permanent use in any port or territorial watersof South Sudan.

PART III
GRSS INSTITUTION TAXES FEES, AND OTHER CHARGES

CHAPTER 10
FEES RELATING TO THE CONTROL OF IMPORTS OF FOOD AND DRUGS

22. Charges for FY 2026/2027

(1) Fees relating to the control of imports of food and drugs are charged for FY 2026/2027.

(2) For that tax year the fees that shall apply are outlined in Schedule 17 of this Act.

(3) The agency responsible for the assessment of fees on food and drugs imports in 23 (1) of this Act is the Drug and Food Control Authority.

(4) The authorized agency for collection of fees in respect to 23 (2) of this Act is the South Sudan Finance Bill 2026/2027 Authority.

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

23. Charges and fees for FY 2026/2027

(1) Fees relating to the registration and licensing of Non-Governmental Organizations and Faith Based groups are charged for FY 2026/2027.

(2) For that year the fees that shall apply are outlined in Schedule 25 of this Act.

(3) (a) The agency for registration and assessment of fees for non-governmental organizations in 24 (2) is the Relief and Rehabilitation commission.

b) The agency responsible for registration and assessment of fees for Faith based groups in 24(2) is the Directorate of Religious Affairs in the office of the President.

(4) The authorized agency for the collection of fees in 24 (1 and 2) is the South Sudan Finance Bill, 2026/2027 Authority.

CHAPTER 12

FEES RELATING TO COMPANIES OPERATING IN THE EXTRACTION SECTOR

24. Charges and Fees for FY 2026/2027

(1) Fees relating to exploration licenses, registration, and renewal of companies operating licenses in the extraction sector are charged for FY 2026/2027.

(2) For that year the fees that shall apply are outlined in Schedule 8 of this Act.

(3) The agency for registration, licensing and assessment of fees for companies operating in the extractive sector in 25 (1) is the Ministry of Mining

(4) The authorized agency for collection of fees in 25 (2) is the South Sudan Revenue Authority,

CHAPTER 13

FEES RELATING TO SECURITY

25. Charges for FY 2026/2027

(1) Fees relating to security are charged for FY 2026/2027.

(2) For that tax year the fees that shall apply are outlined in Schedule 26 of this Act.

(3) The agency to assess security fees in 26 (1) is the Ministry of Interior.

(4) The authorized agency to for collection of fees in 26 (2)is the South Sudan Revenue Authority.

CHAPTER 14

FEES RELATING TO CIVIL REGISTRY, PASSPORTS AND IMMIGRATION CONTROL

26. Charges for FY 2026/2027

(1) Fees relating to civil registry, passports, immigration control, and trafficcontrol are charged for FY 2026/2027.

(2) For that tax year the fees that shall apply are outlined in Schedule 26 of this Act.

(3) The agency to assess fees concerning civil registry, passports, immigration control, and traffic control in 27 (1) is the Ministry of Interior.

(4) The authorized agency concerning the collection of fees in respect to 27 (2) is the South Sudan Revenue Authority.

CHAPTER 15

FEES RELATING TO COMPANY REGISTRATION

27. Charges for FY 2026/2027

(1) Fees relating to administration and registration of companies are charged for FY 2026/2027.

(2) For that tax year the fees that shall apply are outlined in Schedule 27 of this Act.

(3) The agency concerning registration of the companies and assessment of fees in respect to section 28 (1) of this Act is the Ministry of Justice and Constitutional Affairs.

(4) The authorized agency concerning the collection of fees in respect to section 28 (2) of this Act is the South Sudan Revenue Authority.

CHAPTER 16

FEES RELATING TO WORK PERMIT

28. Charges for FY 2026/2027

(1) Fees relating to work permits for foreign workers, consultants and expatriate staff are charged for FY 2026/2027.

(2) For that year the fees that shall apply are outlined in Schedule 24 of this Act.

(3) The agency to assess fees for work permits for foreign workers, consultants, and expatriate staff in 29 (1) is the Ministry of Labour.

(4) The authorized agency for the collection of fees in 29 (2) is the South Sudan Revenue Authority.

CHAPTER 17

FEES RELATING TO TRADE LICENSING, CERTIFICATION AND THEIMPORT OF GOODS

29. Charges for FY 2026/2027

(1) Fees relating to trade licensing, certification, and importation of goods arecharged for FY 2026/2027.

(2) For that year the fees that shall apply are outlined in Schedule 10 of this Act.

(3) The agency to assess fees for trade licensing, certification, and importation of goods in 30 (1) is the Ministry of Trade and Industry.

(4) The authorized agency for the collection of fees in 30 (2) is the South Sudan Finance Bill 2026/2027 Authority.

CHAPTER 18

FEES RELATING TO TOURISM AND WILDLIFE CONSERVATION

30. Charges for FY 2026/2027

1. Fees relating to tourism and wildlife conservation are charged for FY 2026/2027.

   a. For that year the fees that shall apply are outlined in Schedule 22 of this Act.

2. The agencies for assessment of fees for tourism and wildlife conservation in 31 (1) are the Ministry of Wildlife Conservation and Tourism.

3. The authorized agency for the collection of fees in 31 (2) is the South Sudan Finance Bill, 2026/2027 Authority.

CHAPTER 19

FEES RELATING TO NATIONAL COMMUNICATION AUTHORITY

31. Charges for FY 2026/2027

(1) Fees relating to telecommunications and postal services are charged for FY 2026/2027.

(2) For that year the fees that shall apply are outlined in Schedule 12 of this Act.

(3) The agency for assessment of telecommunications and postal services fees in 32 (1) is the National Communication Authority.

(4) The authorized agency for collection of fees in 32 (2) is the South Sudan Revenue Authority.

CHAPTER 20
FEES RELATING TO CIVIL AVIATION

32. Charges for FY 2026/2027

(1) Fees relating to civil aviation are charged for FY 2026/2027.

(2) For that year the fees that shall apply are outlined in Schedule 19 of this Act.

(3) The agency for assessment of civil aviation fees in 33 (1) is the South Sudan Civil Aviation Authority.

(4) The authorized agency for the collection of fees in 33 (2) is South Sudan Revenue Authority.

CHAPTER 21

FEES RELATING TO FORESTRY PRODUCTION

33. Charges for FY 2026/2027

(1) Fees related to forestry production are charged for FY 2026/2027.

(2) For that year the fees that shall apply are outlined in Schedule 21 of thisAct.

(3) The agency for assessment of forestry production fees in 34 (1) is the Ministry of Environment & Forestry.

(4) The authorized agency for the collection of fees in 34 (2) is the South Sudan Revenue Authority.

CHAPTER 22

FEES RELATING TO MEDICAL COMMISSION EXAMINATION AND CERTIFICATION

34. Charges for FY 2026/2027

(1) Fees relating to Medical Commission examination and certification are charged for 2026/2027.

(2) For that tax year the fees that shall apply are outlined in Schedule 18 of this Act.

(3) The agency for assessment of Medical Commission Examination fees in 35 (1) is theMinistry of Health.

(4) The authorized agency for the collection of fees in 35 (2) is the South Sudan Finance Bill 2026/2027 Authority.

CHAPTER 23

FEES RELATING TO INFORMATION, BROADCASTING, AND PRINT MEDIA

35. Charges for FY 2026/2027

(1) Fees relating to information, broadcasting and print media are charged for FY 2026/2027.

(2) For that year the fees that shall apply are outlined in Schedule 9 of this Act.

(3) The agency to assess fees for information, broadcasting, and print media in 36 (2) is the South Sudan Broadcasting Corporation.

(4) The authorized agency for the collection of fees in 36 (2) is the South Sudan Revenue Authority.

CHAPTER 24
FEES RELATING TO PROVISION OF ELECTRICITY

36. Fees for FY 2026/2027

(1) Fees relating to the provision of electricity are charged for FY 2026/2027.

(2) For that year the fees that shall apply are outlined in Schedule 14 of this Act.

(3) The agency to assess fees for provision of electricity in 37 (1) is the South SudanElectricity Authority.

(4) The authorized agency for the collection of fees in 37 (2) is the South Sudan Revenue Authority.

CHAPTER 25

FEES RELATING TO THE PROVISION OF WATER

37. Charges for FY 2026/2027

(1) Fees relating to the provision of water are charged for FY 2026/2027.

(2) For that year the fees that shall apply are outlined in Schedule11 of this Act.

(3) The agency for assessment of fees for provision of water in 38 (1) is the South Sudan Urban Water Corporation.

(4) The authorized agency for the collection of fees in 38 (2) is the South Sudan Revenue Authority.

CHAPTER 26

FEES RELATING TO THE PROVISION OF GENERAL EDUCATION AND INSTRUCTION

38. Charges and Fees for FY 2026/2027

(1) Fees relating to the provision of General Education are charged for FY 2026/2027. Unlike in 2026/2027, fees for are dis-aggregated by examination, certification of primary and secondary school.

(2) For that year the fees that shall apply are outlined in Schedules 15 of Act.

(3) The agency responsible for assessment of fees for provision of General Education in 39 (1) is the Ministry of General Education and Instruction.

(4) The authorized agency for collection of fees and charges in 39 (2) is the South Sudan Revenue Authority.

CHAPTER 27

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

39. Charges and Fees for FY 2026/2027

(1) Fees relating to the provision of Higher Education are charged for FY 2026/2027 unlike in 2024/25, fees for FY 2026/2027 are dis-aggregated by certificate type, student identity and tertiary college category.

(2) For that year the fees that shall apply are outlined in Schedules 16 of Act.

(3) The agency to assess fees for provision of Higher Education in 40 (1) is the Ministry of Higher Education, Science andTechnology respectively.

(4) The authorized agencies for collection of fees and charges in 40 (2) is the South Sudan Revenue Authority.

CHAPTER 28

FEES RELATING TO THE CERTIFICATION OF INVESTMENTS

40. Charges for FY 2026/2027

(1) Fees relating to the certification of investments are charged for FY 2026/2027.

(2) For that year the fees that shall apply are outlined in Schedule 3 of this Act.

(3) The agency for assessment of investment fees in 41 (1) is the Ministry of Investment.

(4) The authorized agency for the collection of fees in 41 (2) is the South Sudan Revenue Authority.

CHAPTER 29

FEES RELATING TO THE PROVISION OF JUDICIARY SERVICES

41. Charges for FY 2026/2027

(1) Fees relating to the provision of legal services are charged for FY 2026/2027.

(2) For that tax year the fees that shall apply are outlined in Schedule 28 of this Act.

(3) The agency for the assessment of fees for legal services in 42 (1) is theJudiciary of South Sudan.

(4) The authorized agency for the collection of fees in 42 (2) is the South Sudan Revenue Authority.

CHAPTER 30

FEES RELATING TO THE PROVISION OF MEASUREMENT AND STANDARDISATION SERVICES

42. Charges and Fees for FY 2026/2027

(1) Fees relating to measurement and standardization of services are chargedfor **FY 2026/2027**.

(2) For that tax year the fees that shall apply are outlined in Schedule 6 of this Act.

(3) The agency for the measurement and standardization of services in respect of 43 (1) is the National Bureau of Standards.

(4) The authorized agency for the collection of fees in respect of 43 (2) is the South Sudan Revenue Authority.

CHAPTER 31

FEES RELATING TO FOREIGN AFFAIRS SERVICES

43. Charges for FY 2026/2027

(1) Fees relating to foreign affairs services are charged for FY 2026/2027.

(2) For that tax year the fees that shall apply are outlined in Schedule 23 of this Act.

(3) The agency concerning foreign affairs services in 44 (1)is the Ministry of Foreign Affairs and International Co-operation.

(4) The authorized agency concerning the collection of fees in 44 (2)is the South Sudan Revenue Authority.

CHAPTER 32

FEES RELATING TO USE OF LANDS

44. Charges for FY 2026/2027

(1) Fees relating to use of lands are charged for **FY 2026/2027**.

(2) For that tax year the fees that shall apply are outlined in Schedule 29 of thisAct.

(3) The agency concerning use of lands in 45 (1)is the Ministry of Lands, Housing and Urban Development.

(4) The authorized agency concerning the collection of fees in 45 (2)is the South Sudan Revenue Authority.

CHAPTER 33
FEES RELATING TO USE OF HIGHYWAYS

45. Charges for FY 2026/2027

(1) Fees relating to use of highways are charged for **FY 2026/2027**.

(2) For that tax year the fees that shall apply are outlined in Schedule 30 of this Act.

(3) The agency concerning use of highways in 46 (1)is the South Sudan Road Authority.

(4) The authorized agency concerning the collection of fees in 46 (2)is South Sudan Finance Bill, 2024/2025 Authority.

CHAPTER 34
FEES RELATING TO MANAGEMENT OF LIVESTOCK AND FISHERIES

46. Charges for FY 2026/2027

(1) Fees relating to management of livestock and fisheries are charged for FY 2026/2027.

(2) For that tax year the fees that shall apply are outlined in Schedule 5 of this Act.

(3) The agency concerned with assessment of fees in 47 (1) is Ministry of Livestock and Fisheries.

(4) The authorized agency concerning the collection of fees in 47 (2) is South Sudan Finance Bill, 2024/2025 Authority.

CHAPTER 35
FEES RELATING TO OIL OPERATING COMPANIES

47. Charges for FY 2026/2027

(1) Fees relating to management of oil Operating companies are charged for FY 2026/2027.

(2) For that tax year the fees that shall apply are outlined in mini of this Act.

(3) The agency concerned with assessment of fees in 47 (1) is Ministry of Finance and Planning.

(4) The authorized agency concerning the collection of fees in 47 (2) is South

Sudan Finance Bill, 2026/2027 Authority.

PART IV
AMENDMENT OF TAXATION LAWS

48. Approved Amendments to Related Taxation Laws:

A. The Customs Service Act, 2013 (amended)-

1) In section 5 by inserting immediately after the definition "The clearance for home use" the following- "Commissioner General" means the Chief Executive Officer of the South Sudan Revenue Authority appointed under section 16 of the South Sudan Revenue Authority Act, 2016;
2) By replacing the word "Commissioner" with the word "Commissioner General "in the whole of the Customs Service Act, 2013;
3) In section 7 by deleting the word "its" and inserting the words of "the South Sudan Revenue Authority" after the word "flag";
4) By deleting sub-section (1) and (2) of section 201 and replacing them as below-

(i) Where a person Commits an offence under this Act, the Commissioner General may compound the offence and order such person to pay a fine amounting to not less than the amount of Government Finance Bill, 2024/2025 applicable on the goods that are the subject of the fine;

(ii) The Commissioner General shall not compound an offence-

a) Unless the person admits in writing that the person has committed the offence and accepts settlement of the case by complement; or
b) After court proceedings commence with respect to the offence unless the consent of the Minister of Justice is obtained.

(iii) The Commissioner General's order-

a) Shall be in writing and specify-
   i) The offence committed;
   ii) The sum of money to be paid;
   iii) Any asset forfeited; and
   iv) The date for payment of the money and surrender of the asset;
b) Shall be attached with the written submission referred to in paragraph (a) of sub- section (2);
c) Shall be served on the person who committed the offence; and
d) May be enforced in the same manner as an order of the High Court for the payment of the amount and delivery of the asset stated in the order.

(iv) Where the Commissioner General compounds an offence under this section, a person whose offence is compounded shall not be liable for prosecution for that offence.

B. The Taxation Act, 2009 (amended)-

i) In section 5 by inserting immediately after the definition "related persons" the following- "Rent" means any payment, including associated costs for ancillary services made as consideration for the use or occupation of or the right to use or occupy land or buildings;

ii) In section 92 by deleting paragraph (e) and replacing it with the following-
(e) persons who pay rent, including associated costs for ancillary services, to individuals and legal entities;

iii) In section 94 by deleting sub-section (4) and replacing it with the following-
(4) Any person who pays rent, including associated costs for ancillary services shall withhold tax at the rate of 20% of the payment at the rate of payment regardless of whether the beneficiary of the payment is resident or not.

iv) By inserting section 8A immediately after section 8 as below-

Section. 8A

(1) notwithstanding any provision of this Act, where the Commissioner General is satisfied that any scheme that has the effect of conferring tax benefits on any person who entered into or carried out-

a) Solely or amicably for the purpose of obtaining that benefit; and

b) By means or in a manner that would not normally be employed for bona fide business purposes or by means or in a manner of the creation of rights or obligations that would not normally be created between persons dealing at arm's length. The Commissioner General may determine the liability for any tax imposed by this Act and its amount, as if the scheme had not been entered into or carried out, or in such manner as, in the circumstances of the case, he considers appropriate for the prevention or diminution of the tax benefits sought to be obtained by the scheme.

(2) Where the Commissioner General, after making findings that in a particular locality or area, lease agreements between landlords and tenants do not reflect authentic or actual transactional values, the Commissioner General shall publish predetermined minimum rental values for such area or locality based on actual values obtained in the locality or area provided that-

a. such predetermined rental values shall only apply to properties considered to be of the same quality or standard; and

b. Government or private independent values were involved in advising the Commissioner General.

(3) A determination under section (1) or (2) shall be deemed to be an assessment of tax and the provisions of this Act in relation to assessments, shall apply accordingly.

(4) In this section Bonafede business does not include obtaining "tax benefit".

v. Deleting the whole of section 14(3) and replacing it with the following- (3) The Commissioner General may by a notice in writing, require a person whether or not liable for tax under this Act, including a bank or financial institution or another Government institution to-

a) Furnish within the time specified any information that may be required by the notice;

b) Attend at the time and place stated in the notice for the purpose of being examined by the Commissioner General or by an officer authorized by the Commissioner General; or

c) Produce any document in the control of the person during the examination.

3A. Any person to be examined under subsection (3)(b) is entitled to representation.

3B. A notice under sub-section (1) shall be served by hand to the person to whom it is directed or leaving it at the person's usual place of business or abode, or by any other means as the Commissioner General may determine.

3C. This section has effect notwithstanding any provision of the law relating to privilege or the public interest in relation to the production of or access to documents.

3D. A person or institution that fails to comply with a notice issued under sub-section (3) commits an offence;

vi. By deleting the whole of section 15;

vii. By inserting immediately after paragraph (g) of section 92 the following-

(h) persons who pay lottery and other gaming winnings;

viii. By adding the following immediately after sub-section (6) of section 94

(7) Any person who pays lottery and/or other gaming winnings, shall withhold tax at the rate of 20% of the payment at the time of payment, regardless of whether the beneficiary of the payment is resident or not;

ix. By inserting section 20A immediately after section 20 as below-

20A

(1) A tax payer providing services to or transacting with institutions mentioned in schedule vii to the Act shall obtain a tax Clearance Certificate from the Commissioner General as proof of compliance with the tax payer's obligations.

(2) Unless directed otherwise by the Commissioner General, an institution mentioned in schedule vii to the Act shall when transacting with any person in respect of any matters prescribed in the same schedule, require from such a person a tax clearance certificate which is valid at all material times of the transaction.

(3) A person who intends to conduct any transaction under sub-section (1) shall submit to the institution the person's valid tax clearance certificate or a certified copy of that certificate.

(4) The Commissioner General may in writing require an institution mentioned in schedule vii to furnish him/her with information relating to-

a) the value of the transactions prescribed in the Second Column of schedule vii conducted with that institution during the period specified in the Commission General's notice; and

b) the names, addresses and copies of tax clearance certificates of the persons with which those transactions were conducted.

(5) A person or an institution which has been required to furnish information under sub-section (3) shall, within seven days from the date of receipt of the notice furnish the Commissioner General with the information required.

(6) A person or institution that contravenes this section, commits an offence.

x. By inserting immediately before the words "custom value" in section 105 the following-

"Commission" means any commission, fee or charge levied for financial services, cash/money transfer or travel or tour agency;

xi. By deleting the whole of section 123 and replacing it with the following-

123 A person who fails to comply with any provision of this Act, commits an offence and shall be

liable on conviction-

a) where the failure results or, if undetected may have resulted in an underpayment of tax in an amount exceeding SSP 350,000 to a fine of not less than SSP 150,000 and not more than SSP 350,000 or to imprisonment for a term of not more than six months or both; and

b) in any other case to a fine of not less than SSP 75,000 and not more than SSP 150,000.

xii. By inserting section 123A immediately after section 123 to read as below-

123A

(1) Any person who in any manner related to this Act-

a) Makes any entry of any building, room, place or item of a plant, which is false or incorrect in any material particular;

b) Makes or causes to be made any declaration, certificate, application, return, account or other document which is false or incorrect in any material particular;

c) When required to answer any question put to that person by an officer, refuses to answer such question or makes any false or incorrect statement in reply thereto;

d) Is in any way involved in any fraudulent act for the purpose of reducing the amount to be paid as tax or custom duty;

e) Obtains any remission, rebate or refund of tax or duty which he/she is not entitled to obtain;

f) Makes any false statement or false representation to obtain any remission, rebate refund of tax or any tax benefit;

g) Acquires possession of, keeps, conceals, removes or in any way deals with any excisable goods or any taxable goods which have been manufactured or supplied without payment of the full tax duty;

h) Counterfeits or in any way falsifies or uses when counterfeited or in any way falsified any document required or issued by or used for the purpose of the tax;

i) Omits or fails to make or cause to be made any declaration, certificate, application, return, account or other documents which is true or correct in any material particular; or

j) Acquires, posses, keeps or conceals or in any way deals with any fiscal receipt or fiscal document which is false or incorrect in any material particular, commits an offence and upon conviction is liable for payment of twice of the amount of the tax evaded.

(2) Any person who in any manner relating to any tax-

a) makes a statement to a tax officer which is false or misleading in material particular; or

b) omits to include in the statement made to a tax officer any matter or thing without which the statement is misleading in material particular, commits an offence.

(3) The person who commits an offence under this section shall be liable on conviction-

a) where the statement or omission is made without reasonable excuse-

i. and, if the inaccuracy of the statement is undetected, and may have resulted in an underpayment of tax in an amount exceeding SSP 350,000 to a fine of not less than SSP.175,000 and not more than SSP.700,000 or imprisonment for a term of not less than three months and not more than one year or both; and

ii. in any other case to a fine of not less than SSP 75,000 or imprisonment for a term of not less than one month and not more than three months or both; or

b) where the statement or omission is made knowingly or recklessly-

i. And if the inaccuracy of the statement is undetected and may have resulted in an underpayment of tax in an amount exceeding SSP 350,000 to a fine of not less than SSP 350,000 and not more than SSP 150,000 or imprisonment for a term not less than one year and not more than two years or both; and

ii. In any other case to a fine of not less than SSP 75000, and not more than SSP150,000 or imprisonment for a term not less than six months and not more than one year or both.

123B

(1) A person who impedes or attempts to impede the administration of this of this Act commits an offence.

(2) A person who commits an offence under this section shall be liable on conviction-

a) where the offence involves fraud or undue force to a fine of twice the amount sought to be evaded or recovered or SSP1,500,000 whichever is greater or imprisonment for a term not less than two years and not more than 4 years or both; and

b) in any other case to a fine not less than SSP 75,000 and not more than SSP1,500,000 or imprisonment for a term not more than two years or both.

(3) In this section "impeding administration of this Act" includes-

a) where a tax officer is acting in the performance of duties under this Act, assaulting, obstructing or attempting to assault or obstruct the officer or interfering with any asset used by the officer;

b) obstructing a tax officer to carry out his/her duties to investigate under section 14;

c) interfering with any lock, seal, mark fastening or other security used to restrain an asset under any provision of this Act;

d) with the intent of evading any obligation under a tax law, knowingly dealing in any way with a document or asset that is or contains or produces information (including by way of measurement) that is false or misleading in a material particular;

e) disguising, warning or hiding a person with the intent that a liability, obligation or arrest of any person under a tax law is evaded;

f) refusal to avail documents;

g) destroying, damaging, cutting away, casting adrift, deface or interfering with any instrument or a property used for the purpose of tax administration

h) uses, keeps, or provides any false or unjust scales, weighing or measuring instruments, weighs or measures; or

i) by any means prevents or contrives to prevent, the tax officer from taking a just and true account or making proper examination of any excisable goods or materials.

123C

(1) A person authorized by the authority to perform any function or carry on any duty under this Act commits an offence where that person-

a) Directly or indirectly asks for or takes in connection with the person's duties any payment or reward or promise or security for any such payment or reward or promise or security for any such payment or reward, not being a payment or reward that the person is lawfully entitled to receive; or

b) Agrees to, permits, conceals, connives at, acquiesces in any act or thing whereby the government is or may be defrauded with respect to any matter under a tax law including the payment of tax.

(2) A person who is not authorized by the authority commits an offence if that person-

a) collects or attempts to collect an amount of tax payable under this Act or an amount which that person describes as tax; or

b) makes representations with the intent to make another person to believe that, that person is a tax officer.

(3) A person who commits an offence under sub-section (1) or (2) shall be liable on conviction to a fine of not less than SSP 1,500,000 or to a prison term not less than 12 months and not more than 5 years or both.

123D

(1) Where an entity has committed an offence under this Act, every person who is a manager of the entity at the time of commission of that offence shall be treated to have committed that offence.

(2) Subsection (1) shall not apply where the manager has exercised the degree of care, diligence, and skill that would have been exercised by a reasonable person in preventing the commission of that offence.

123E - Payment of fine upon conviction by the court or compoundment of an offence under this Act, shall not affect an obligation of a person to pay such tax.

123F - Any person who aids, abets, counsels or induces another person to commit an offence under this Act, shall be liable, on conviction-

(a) Where the original offence involves a statement of the kind prescribed in section 123A (1) and, if the inaccuracy of the statement were undetected, may have resulted in an underpayment of tax to a fine of not less than SSP 350,000 and not more than SSP 700,000, or to imprisonment for a term of not less than one year and not more than two years, or to both;

(b) Where the original offence involves inducing an authorized person to commit an offence under section 123C, to a fine of not less than SSP 700,000, or to imprisonment for a term of not less than twelve months and not more than five years, or to both; or

(c) In any other case, to a fine of not less than SSP 175,000 and not more than SSP 350,000, or to imprisonment for a term of not less than six months and not more than one year, or to both.

xiii. By deleting the whole section 124 and replacing it as below-

124. -Any person who commits an offence under this Act for which no specific penalty is provided, is liable upon conviction to a fine of not less than SSP 1,000,000 and not more than SSP 3,000,000 or to imprisonment for a term not exceeding three years or to both.

xiv. By inserting new sections 124A and 124Bimmediately after section 124 as below-

124A.

(1) Where a person commits an offence under this Act, the Commissioner General may compound

the offence and may order such person to the fine that would have been paid had such person been prosecuted and convicted for the offence or order forfeiture of any goods related to the offence or both.

(2) The Commissioner General shall not compound an offence-

a) unless the person admits in writing that the person has committed the offence and accepts Settlement of the case by compoundment;

b) after court proceedings commence with respect to the offence unless the consent of the Minister of Justice is obtained.

(3) The Commissioner General's order-

a) shall be in writing and specify-

(i) the offence committed;

(ii) the sum of money to be paid;

(iii) any asset forfeited; and

(iv) the date for payment of the money and surrender of the asset;

b) shall be attached with the written submission referred to in paragraph (a) of subsection (2);

c) shall be served to the person who committed the offence;

d) shall be final and not be subject to appeal; and

e) may be enforced in the same manner as an order of the High Court for the payment of the amount and delivery of any asset stated in the order.

(4) Where the Commissioner General compounds an offence under this section, a person whose offence is compounded shall not be liable for prosecution for that offence.

124B. -Any amount of penalty or fine imposed against any person under this Act by any court in a criminal proceeding or by the Commissioner General, such amount of penalty or fine shall be collected and deposited by the Commissioner General as a tax Finance Bill, 2024/2025 in the same manner as other taxes and Government debts.

104A. Digital Excise Stamps Management System

(1) The Commissioner General shall establish and maintain a Digital Excise Stamps Management System for the purpose of the affixing of digital excise stamps, and the tracking, tracing, and verification of the authenticity of excisable goods.

(2) The Commissioner General shall require a manufacturer, importer, or any other person dealing in excisable goods to affix digital excise stamps on such goods in the manner, at the time, and to the standards prescribed by Regulations.

(3) The Minister may, by notice in the Gazette, specify the excisable goods to which the provisions of this Section shall apply.

(4) The Minister may make Regulations to give effect to the provisions of this Section, including, but not limited to, the design of the digital excise stamps, the security features, the fees payable, and the procedures for enforcement.

(5) Any person who contravenes the provisions of this section or any regulations made thereunder commits an offence and shall be liable, upon conviction, to the penalties as prescribed by the general enforcement provisions of this Act.

TRANSACTIONS FOR WHICH VALID TAX CLEARANCE CERTIFICATE IS REQUIRED

S/No.	INSTITUTION	PURPOSE OF TRANSACTION
1	All National Government Ministries, Agencies & Departments, including all banks, insurance companies, international organizations, foreign missions and NGOs	All contracts, including contracts for supply of goods and services
2	Land Registry of the Judiciary	Registration of land lease
3	Traffic Police	Issuance/renewal of motor vehicle registration
4	Ministry of Trade and Industry	Issuance or renewal of licenses for trade/import/export/industrial
5	Ministry of Mining	Issuance or renewal of licenses e.g.

		exploration dealers etc.
6	Ministry of Investment	Issuance or renewal of investment certificate
7	Ministry of Water Resources and Irrigation	Issuance or renewal of Ministry's permit for business purposes
8	National Communication Authority	Renewal of license
9	Media Authority	Issuance or renewal of license
10	Food and Drug Control Authority	Issuance or renewal of licenses e.g. manufacturer, wholesaler, pharmacy etc.
11	South Sudan Civil Aviation Authority	Issuance and renewal of annual licenses
12	Ministry of Transport	Issuance and renewal of transport operation, vessel license etc.
13	Ministry of Wildlife Conservation and Tourism	Issuance or renewal of license for tour and travel agents/companies etc.
14	Relief and Rehabilitation Commission	Registration of INGOs, NNGOs & Faith-based Organizations
15	Ministry of Interior	Licenses for ammunition trading etc.
16	Ministry of Petroleum	Registration, issuance, and renewal of annual licenses
17	Any other National Government institution	Registration or licensing or renewal for a person/entity required to comply with any provisions of the Taxation Act, 2009

48. SCHDULES ATTACHMENTS

Schedule 1: South Sudan Finance Bill, 2026/2027 Authority (SSRA) – Domestic Tax Division

Schedule 1(A): Personal Income Tax, Business Profit Tax, Sales Tax and Excise Duties/Rates

APPROVED AMENDMENTS

1) **Amend section 179(2) of the Customs Service Act, 2013 by deleting the whole subsection and replacing it with the following:**

The Minister shall make regulations for the licensing of Customs Clearing Agents and the conduct of their activities.

2) **Keep the exchange rate for Customs valuation as per prevailing official bank (BOSS) against US Dollar.**
3) **Amend Section 28 of the Taxation Act, 2009 to read as follows:**

Section 28

(1) A taxpayer is entitled to represent himself or have a taxpayer advisor represent him in relation to any tax matter;

(2) Every person who for a consideration assists a taxpayer in preparing a required return and is not an employee of the taxpayer, is a tax advisor for the purpose of this Act, and shall also sign such return

(3) The Minister shall make regulations for the registration and deregistration of tax advisors and the conduct of their activities.

4) **Make tax paid in advance or withheld at source not to be deemed final tax hence allow a tax credit or refund for a taxpayer who is liable to file a tax return under Chapters XI and XII of this Act by:**

REWORDING SECTION 96 AS FOLLOWS:

Tax withheld under section 92 shall not be deemed to be a final payment of tax and shall therefore be subject to refund or credit under this Act.

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

6) **PIT/BPT, surtax and Sales Tax Rates: Replace Schedule 1 (1,2&4) of the Taxation Act, 2009 with the following (Awaits SSRA Submissions)**

S/No.	Taxable item	2024/25	2026/2027
1	**Personal Income Tax/Business Profit Tax**		
	1. From wages		
	Monthly income does not exceed SSP 40,000		0%
	Monthly income exceeds SSP 40,001 but does not exceed SSP 80,000		5%
	Monthly income exceeds SSP 80,001 but does not exceed SSP 120,000		10%
	Monthly income exceeds SSP 120,001 but does not exceed SSP 160,000		15%
	Monthly income exceeds SSP 160,001		20%
	Pension income		10%
	2. Other Withholding Tax Rates		
	Dividends	10%	10%
	Interest	10%	10%
	Royalties	10%	10%
	Rent	20%	20%
	Government contract payment to a resident	5%	15%
	Government contract payment a Non-Resident	5%	20%
	Mobile Money commission given to dealers		10%

	Technical/consultancy fees	20%	20%
	Lottery and other gaming winnings	20%	20%
	3. For Entrepreneurial Activities of Sole Proprietors with no Audited Financial Statements		
	Annual turnover does not exceed SSP 2,000,000		NIL
	Annual turnover exceeds SSP 2,000,000 but does not exceed SSP 4,000,000		SSP 400,000
	Annual turnover exceeds SSP 4,000,000 but does not exceed SSP 7,000,000		SSP 800,000
	Annual turnover exceeds SSP 7,000,000		SSP 1,200,000
2	**Sales Tax**		
	Imported goods		18%
	Locally manufactured goods		18%
	Hotel, bar and restaurant services		18%
	Telecommunication services		18%
	Commission, fee or charge levied for financial services, cash/money transfer or travel & tour agency		18%
3	**Business Profit Tax (BPT)**		
	Business Profit Tax is a flat rated tax imposed on net profit of all business organizations.		30%
	Advance Business profit Tax on imported goods		4%
	Surtax on PIT and Excise Tax as source of Finance Bill 2026/2027 to state Governments		30%
	Investment rental income tax		30%

7) EXCISE DUTY RATE: Replace Schedule 1 (3) of the Taxation Act, 2009 with the following.

HS CODE	HARMONIZED DESCRIPTION	EXCISE DUTY RATE	
		CURRENT	FY-2026/2027 Proposed
20.09	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	5%	5%

22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow.	10%	15%
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.	5%	5%
22.03	Beer made from malt	50%	75%
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	50%	50%
22.05	Vermouth and other wine of fresh grapes flavored with plants or aromatic substances.	50%	100%
22.06	Other fermented beverages (for example, cider, Perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	50%	50%
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	100%	150%
22.08	Indentured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	100%	100%
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	100%	150%
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.	100%	100%
24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.	100%	100%
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	5%	5%
33.03	Perfumes and toilet waters.	25%	50%
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicament), including sunscreen or sun tan preparations; manicure or pedicure	25%	50%

	preparations.		
33.05	Preparations for use on the hair.	25%	25%
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	25%	25%
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	10%	10%
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	25%	25%
87.04	Motor vehicles for the transport of goods.	10%	10%
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	5%	5%
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	25%	25%
	Air transportation (scheduled)	15%	15%
	Air charter	20%	20%
	Insurance premiums	10%	10%
	Telecommunication service	20%	20%

Schedule 1(B): Transactions for Which Valid Tax Clearance Certificate Is Required

S/No.	Institution	Purpose Of Transaction
1	All National Government Ministries, Agencies & Departments, including all banks, insurance companies, international organizations, foreign missions and NGOs	All contracts, including contracts for supply of goods and services
2	Land Registry of the Judiciary	Registration of land lease
3	Traffic Police	Issuance/renewal of motor vehicle registration
4	Ministry of Trade and Industry	Issuance or renewal of licences for trade/import/export/industrial
5	Ministry of Mining	Issuance or renewal of licence e.g., exploration, dealers etc.
6	Ministry of Investment	Issuance or renewal of investment

		certificate
7	Ministry of Water Resources and Irrigation	Issuance or renewal of Ministry's permit for business purposes
8	National Communication Authority	Renewal of licence
9	Media Authority	Issuance or renewal of licence
10	Food and Drug Control Authority	Issuance or renewal of licences e.g., manufacturer, wholesaler, pharmacy etc.
11	South Sudan Civil Aviation Authority	Issuance and renewal of annual licences
12	Ministry of Transport	Issuance and renewal of transport operation, vessel licence etc.
13	Ministry of Wildlife Conservation and Tourism	Issuance or renewal of licence for tour and travel agents/companies etc.
14	Relief and Rehabilitation Commission	Registration of INGOs, NNGOs & Faith-based Organizations
15	Ministry of Interior	Licences for ammunition trading etc.
16	Ministry of Petroleum	Issuance or renewal of licence
16	Any other National Government institution	Registration or licencing or renewal for a person/entity required to comply with any provisions of the Taxation Act, 2009

Schedule 1 (C) Lottery and Gaming (Rework on the table to have approved and proposed one for both USD and SSP)

S/No.	Descriptions	Number of Items/Cases	FY 2024/25 (USD)	FY2026/2027 Proposed rate (SSP)
1	License fee to operate a casino, or a casino operating license a) foreigners b) (b) nationals	1	25,000	SSP 35,000,000
2.	License fee to provide facilities for betting, or a general betting operating license; a) foreigners b) nationals	1	25,0000	SSP 35,000,000
3.	License fee to conduct public lottery			

	a) foreigners b) nationals	1	25,000	SSP 35,000,000
4.	A pool betting or a pool betting operating license. (a) foreigners (b) nationals	1	5,000	SSP10,000,000
5.	License to act as betting intermediary, or a betting intermediary operating license. a) Foreigners b) nationals	1	25,000	25,000,000
6.	License fee to make gaming machines available for use in a gaming center or a gaming machine general operating license or gambling software operating license. a) Foreigners b) national	1	5,000	10,000,000
7.	An application for a special employee license	1		600,000
8.	Registration of gaming or betting machine or device per machine or device	1		100,000
9.	Inspection and approval fee for establishing a branch of a casino or any other gaming or betting facility	1		1,000,000
10.	Excise Tax		10%	10%

11.	Gross gaming Finance Bill, 2026/2027 tax		8%	8%
12.	Withholding Tax on winnings		N/A	20%
13.	Royalty on platform vendors/ Service provider			20%

Schedule 2: South Sudan Revenue Authority, FY 2026/2027

Customs duties			**FY2025/26 Current Rate**	**FY 2026/2027 Proposed Rate**
Chapter	Description	Heading		
01	Live animals	01.01 – 01.06	10%	10%
02	Meat and edible meat offal	02.01 – 02.10	10%	10%
03	Fish and crustaceans, mollusks, and other aquatic invertebrates	03.01 – 03.08	10%	10%
04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	04.01	5%	5%
		04.02 – 04.06	10%	10%
		04.07 – 04.10	5%	5%
05	Products of animal origin, not elsewhere specified or included	05.01 – 05.11	5%	10%
06	Live trees and other plants; bulbs, roots, and the like; cut flowers and ornamental foliage	06.01 – 06.04	5%	10%
07	Edible vegetables and certain roots and tubers	07.01 – 07.14	5%	5%
08	Edible fruit and nut; peel of citrus fruit or melons	08.01 – 08.14	5%	5%
09	Coffee, tea, mate and spices	09.01 – 09.10	5%	5%
10	Cereals	10.01 – 10.08	5%	5%
11	Products of the milling industry; malt; starches; inulin; wheat gluten	11.01 – 11.09	5%	5%

12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	12.01 – 12.14	5%	5%
13	Lac; gums, resins and other vegetable saps and extracts	13.01 – 13.02	5%	5%
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	14.01 – 14.04	5%	5%
15	Animal or vegetable fats and oils andtheir cleavage products; prepared edible fats; animal or vegetable waxes	15.01 – 15.22	5%	5%
16	Preparation of meat, of fish or crustaceans, molluscs or other aquatic invertebrates	16.01 – 16.05	5%	5%
17	Sugar and sugar confectionery	17.01 – 17.03	5%	5%
18	Item Code	17.04	10%	10%
	Item Code	18.01 – 18.05	5%	5%
		18.06	5%	10%
	Item Code	19.01 – 19.03	5%	5%
		19.04	10%	10%
		19.05	5%	5%
	Item Code	20.01 – 20.07	5%	5%
		20.08	10%	10%
		20.09	5%	5%
21	Miscellaneous edible preparations	21.01 – 21.06	5%	5%
22	Beverages, spirits, and vinegar	22.01 – 22.09	35%	35%
23	Residues and waste from the food industries; prepared animal fodder	23.01 – 23.08	20%	10%
	Preparation of the kind used in animal feeding	23.09	20%	20%
24	Tobacco and manufactured tobacco substitutes	24.01 – 24.03	35%	35%
25	Salt; Sulphur; earths and stone; plastering materials, lime and cement	25.01 – 25.30	3%	3%

26	Ores, slag and ash	26.01 – 26.21	20%	20%
27	Mineral fuels, mineral oils, and products of their distillation; bituminous substances; mineral waxes	27.01 – 27.09	20%	20%
		27.10	20%	20%
		27.11 – 27.16	20%	20%
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or isotopes	28.01 – 28.53	10%	10%
		29.01 – 29.35	20%	20%
		29.36 - 29.37	20%	20%
		29.38 – 29.40	20%	20%
		29.41	20%	20%
		29.42	20%	20%
30	Pharmaceutical products	30.01 – 30.06	5%	5%
31	Fertilizers	31.01 – 31.05	5%	5%
32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments,and other coloring matter; paints and varnishes; putty and other mastics;inks	32.01 – 32.15	10%	10%
33	Essential oils and retinoid; perfumery, cosmetic or toilet preparations	33.01 – 33.07	20%	20%
34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles, and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster	34.01 – 34.07	5%	5%
35	Albuminoidal substances; modified starches; glues; enzymes	35.01 – 35.07	10%	10%

36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	36.01 – 36.06	20%	20%
37	Photographic or cinematographic goods	37.01 – 37.07	10%	10%
38		38.01 – 38.07	10%	10%
		38.08	5%	5%
		38.09 – 38.26	10%	10%
39	Plastics and articles thereof in primary form	39.01 – 39.08	10%	10%
	Articles of plastics not in primaryform	39.09 – 39.22	10%	10%
	Sacks and bags of polymers (plastics) [protection of environment]	39.23	10%	10%
	Other articles on plastics	39.24 – 39.26.	10%	10%
40		40.01 – 40.13	10%	10%
		40.14	10%	10%
		40.15 – 40.17	10%	10%
41	Raw hides and skins (other than furskins) and leather	41.01 – 41.15	10%	20%
42	Articles of leather; saddlery and harness; travel goods, handbags andsimilar containers; articles of animalgut (other than silk-	42.01 – 42.06	20%	20%
43	Fur skins and artificial fur; manufactures thereof	43.01 – 43.04	20%	20%
44	Wood and articles of wood; wood charcoal	44.01 – 44.21	20%	20%
45	Cork and articles of cork	45.01 – 45.04	30%	30%
46	Manufactures of straw, of esparto orof other plaiting materials, basket ware, and wickerwork	46.01 – 46.02	30%	30%
47	The pulp of wood or other fibrous cellulosic material; recovered (wasteand scrap) paper or paperboard	47.01 – 47.07	10%	10%

48	Paper and paperboard; articles of paper pulp, of paper or paperboard	48.01	5%	5%
		48.03 48.23	10%	10%
49	Printed books, newspapers, pictures,and other products of the printing industry; manuscripts, typescripts,and plans	49.01 – 49.11	5%	5%
	Bank notes for foreign currency exceeding ten thousand US dollars	50.01	0.5	0.5
50	Silk	50.01 – 50.07	15%	15%
51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	51.01 – 51.13	15%	15%
52	Cotton	52.01 – 52.12	10%	10%
53	Other vegetable textile fibers; paper yarn and woven fabrics of paper yarn	53.01 – 53.11	15%	15%
55	Man-made staple fibers	55.01 – 55.16	15%	15%
56	Wadding, flat and nonwovens; special yarns; twine, cordage, ropes, and cables and articles thereof	56.01 – 56.09	15%	15%
57	Carpets and other textile floor covering	57.01 – 57.05	15%	15%
58	Special woven fabrics; tufted textile fabrics; lace; tapestries, trimmings; embroidery	58.01 – 58.11	15%	15%
59	Impregnated, coated, covered, or laminated textile fabrics; textile articles of a kind suitable for industrial use	59.01 – 59.11	15%	15%
60	Knitted or crocheted fabrics	60.01 – 60.06	15%	15%
61	Articles of apparel and clothing accessories; knitted or crocheted	61.01 – 61.17	15%	15%
62	Articles of apparel and clothing accessories, not knitted or crocheted	62.01 – 62.17	15%	15%
63	Other made-up textile articles; sets;worn clothing and worn textile articles; rag	63.01 – 63.10	15%	15%
64	Footwear, gaiters, and the like; parts of such articles	64.01 – 64.06	15%	15%

65	Headgear and parts thereof	65.01 – 65.07	15%	15%
66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding- crops, and parts thereof	66.01 – 66.03	15%	15%
67	Prepared feathers and down and articles made of feathers or down', artificial flowers; articles of humanhair	67.01 – 67.04	15%	15%
68	Articles of stone, plaster, cement, asbestos, mica or similar materials	68.01 – 68.15	15%	15%
69	Ceramic products	69.01 – 69.14	15%	15%
70	Glass and glassware	70.01 – 70.20	15%	15%
71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitationjewelry	71.01 – 71.18	40%	40%
72	Iron and steel in primary form (raw)	72.01 – 72.05	10%	10%
	Semi-finished and finished article of iron and steel	72.06 – 72.29	10%	10%
73	Articles of iron or steel	73.01 – 73.26	10%	10%
74	Copper and articles thereof	74.01 – 74.19	10%	10%
75	Nickel and articles thereof	75.01 – 75.08	10%	10%
76	Aluminum and articles thereof	76.01 – 76.16	10%	10%
78	Lead and Articles Thereof	78.01 – 78.06	10%	10%
79	Zinc and Articles Thereof	79.01 – 79.07	10%	10%
80	Tin and Articles Thereof	80.01 – 80.07	10%	10%
81	Other Base Metals; Ceramic; Articles thereof	81.01 – 81.13	10%	10%
82	Tools, Implements, Cutlery, Spoons, And Forks, Of Base Metal; Parts Thereof or Base Metal	82.01 – 82.03	5%	5%

		82.04 – 82.15	10%	10%
83	Miscellaneous Articles of Base Metal	83.01 – 83.11	10%	10%
84	Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof	84.01 – 84.31	10%	10%
		84.32 – 84.34	5%	5%
		84.35	10%	10%
		84.36 – 84.37	5%	5%
		84.38 – 84.53	10%	10%
		84.53	5%	5%
		84.54 – 84.87	10%	10%
85	Electrical Machinery and Equipment and Parts Thereof; Sound Recorders and Reproducers Television Image and Sound Recorders and Reproducers, And Parts and Accessories of Such Articles	85.01 – 85.48	10%	10%
86	Railway or Tramway Locomotives, Rolling-Stock and Parts Thereof; Railway or Tramway Track Fixtures and Fittings and Parts Thereof; Mechanical (Including Electro- Mechanical) Traffic Signaling Equipment of All Kinds	86.01 – 86.09	10%	10%
87	Vehicles Other Than Railway or Tramway Rolling-Stock, And Parts and Accessories Thereof	87.01	0%	0%
		87.02	10%	10%
		87.03	20%	20%
		87.04	20%	20%
		87.05	10%	10%
		87.06 – 87.08	20%	20%

		87.09 – 87.11	10%	10%
		87.12	10%	10%
		87.13	10%	10%
		87.14 – 87.16	10%	10%
88	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	88.01 – 88.05	15%	15%
88	Other aircraft (for example, helicopters, airplanes), except	88.02-88.03	20%	20%
89	Ship, Boats, And Floating Structures	89.01 – 89.02	15%	15%
		89.03 – 89.04	30%	30%
		89.05 – 89.08	10%	10%
90	Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof	90.01	10%	10%
		90.02 – 90.10	5%	5%
		90.11 – 90.28	10%	10%
		90.29 – 90.33	10%	10%
91	Clocks and Watches and PartsThereof	91.01 – 91.14	10%	10%
92	Musical Instruments; Parts and Accessories of Such Articles	92.01 – 92.09	10%	10%
93	Arms and Ammunition; Parts and Accessories Thereof	93.01 – 93.07	10%	10%
94	Furniture; Bedding, Mattresses, Mattress Supports. Cushions And similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-Plates and The Like; Prefabricated	94.01 – 94.06	10%	10%

	Buildings			
95	Toys, Games and Sports Requisites; Parts and Accessories Thereof	95.01 – 95.08	10%	10%
96	Miscellaneous Manufactured Articles	96.01 – 96.18	10%	10%
		96.19 – 96.20	5%	5%
97	Works of Art, Collectors' Pieces, And Antiques	97.01 – 97.06	10%	10%
98	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	89.05-89.08	10%	10%
99	Export		18%	18%
100	Re- Export of strategic goods, for instance, (fuel, sugar, medicine, and others)		15%	15%
101	Iron and steel in primary form (raw)		5%	5%
102	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories		5%	5%
103	Musical instruments; parts and accessories of such articles		25%	25%
104	Optical, photographic, cinematographic, measuring, checking, precision, medical or		5%	5%
	surgical instruments and apparatus; parts and accessories		10%	5%
	Clocks and watches and parts thereof		5%	5%
			35%	35%

****NB: Custom Value: Exchange Rate as at SSP 5,840 per 1 USD**

Schedule 3: Ministry of Investment

S/No.	Charges/fees	FY2025/26 Current Rates	FY2026/2027 Proposed

				Rates	
	Foreign investors	**SSP**	**USD**	**SSP**	**USD**
1.	Application form		500		500
2.	Investment certificate		5,000		5,000
3.	Application for transfer of investment certificate		5,500		5,500
4.	Application for amendment of investment certificate		1200		1200
5.	Application for review of decision		1200		1200
	National investors				
1.	Application form	500,000		500,000	
2.	Investment certificate	2,500,000		2,500,000	
3.	Application for transfer of investment certificate	3,000,000		3,000,000	
4.	Application for amendment of investment certificate	30,000		30,000	
5.	Application for review of decision	30,000		30,000	

Schedule 4: Ministry of Water Resources & Irrigation

Charges, Penalties and Proposed Tariffs for FY2026/2027

	Ground/Surface Water Use Permit charges	**FY 2024/2025 Current Charges, fees and tariff**				**Tarrif for 1m³**		**FY 2026/2027 Proposed charges**	
		GW (SSP)	**GW (USD)**	**SW (SSP)**	**SW (USD)**	**GW (USD)**	**SW(USD)**	**GW(SSP)**	**GW (USD)**
1	**Water Users**								
	Application fees	64,500	150	64,500	150				150
	Site Inspection fees	120,400	280	120,400	280				300
1.1	**Urban Water for domestic Use (SSUWC) per intake**	3,480,000	800	250,000	600	175	125		800
	Renewal of SSUWC (per intake)	258,000	600	193,500	450				600
	Urban Water for domestic Use (Private companies)	430,000	1,000	344,000	800	250	150		1,000
	Renewal fees	322,500	750	258,000	600				750
Penalties for offenses and violation 50% of the permit charge fees, to add on 50% for every quarter delay to									

renew the permit									
2.	**Manufacturing water companies**								
	Application fees	64,500	150	64,500	150				150
	Site Inspection fees	120,400	280	12,400	280				300
2.1	Water Bottling Companies	387,000	900	258,000	600	200	110		900
	Renewal fees	290,250	675	193,500	450				675
2.2	Breweries	387,000	900	258,000	600	200	110		900
	Renewal fees	290,250	675	193,500	450				675
2.3	Soft Drinks Manufacturers	387,000	900	258,000	600	200	110		900
	Renewal fees	290,250	675	193,500	450				675
Penalties for offenses and violation 50% of permit charge fees, to add on 50% for every quarter delay to renew the permit									
2.4	**Effluent Discharge Fees**	645,000	1,500	860,000	2,000				1,500
	Renewal of effluent discharge	483,750	1,125	645,000	1,500				1,125
Penalties for offenses and violation 50% of permit charge fees, to add on 50% for every quarter delay to renew the permit									
2.5	**Water pumping generator set operators(surface)**	150,500	350	236,500	550				350
	Renewal fees	113,000	265	177,000	415				265
Penalties for offenses and violation 50% of permit charge fees, to add on 50% for every quarter delay to renew the permit									
2.6	**Penalties and offenses for discharging wastes into, or polluting the water-bodies/sources**	1,505,000	3,500	1,505,000	3,500				3,500
2.7	**Ice Makers**								
	Application fees	43,000	100	43,000	100				100
	Ice makers permit fees	215,000	500	172,000	400	100	80		500
	Renewal of Ice makers	165,000	375	129,000	300				375
2.8	**Trucks filling from the river directly**								
	Trucks filling from the river directly			129,000	300				
	Application fees			43,000	100				
	Renewal fees			97,000	230				
Penalties for offenses and violation 50% of permit charge fees, to add on 50% for every quarter delay to renew the permit									

3	**River Transport/ Navigation**								
	Application fees			43,000	100				
	Registration/Permit fees			150,500	350				
	Renewal fees			113,000	265				
Penalties for offenses and violation 50% of permit charge fees, to add on 50% for every quarter delay to renew the permit									
4	**Irrigation**								
	Application fees	101,500	235	101,500	235				250
	Site Inspection fees	516,000	1,200	516,000	1,200				1,200
	Irrigation fees per hectare	21,500	50	15,000	35	100	60		100
	Renewal fees	16,000	37	12,000	26				75
Penalties for offenses and violation 50% of permit charge fees, to add on 50% for every quarter delay to renew the permit									
5	**Trucks Collecting River bed Quarries**								
	Application fees			54,000	125				
	Field inspection			430,000	1,000				
	Trucks Collecting River bed Quarries (Sand & Gravel)	15,000		45,000					
	Renewal fees								
6	**Drilling Companies**								
	Application fees								
	Inspection fees								
	Drilling permits								
	Renewal of Drilling permits								
	Penalties for offenses and violation 50% of permit charge fees, to add on 50% for every quarter delay to renew the permit								
7	**Ground water Exploitation Permit**								
	Application Fees								
	Inspection Fees								
	Permit for commercial purposes								
	Permit fee for local use								
	Renewal fees	**647,812.5**	**1,500**						
	Penalties for offenses and violation 50% of permit charge fees, to add on 50% for every								

	quarter delay to renew the permit								
8	**Dredging works**								
	Application fees			64,500	150				
	Inspection fees			120,400	280				
	Dredging Permit			322,500	750				
	Permit Renewal			**242,000**	**563**				
	Penalties for offenses and violation 50% of permit charge fees, to add on 50% for every quarter delay to renew the permit								
9	**Power Generation**								
	Application fees	129,000	300	430,000	1,000				
	Site Inspection	430,000	1,000	430,000	1,000				
	Water for cooling permit	1,075,000	2,500	752,500	1,750				
	Permit renewal	806,250	1,875	564,375	13,125				
	Penalties for offenses and violation 50% of permit charge fees, to add on 50% for every quarter delay to renew the permit								
10	**Water Testing**	15,000	35	15,000	35				
	Application fees	15,000	35	15,000	35				
	Drinking water testing (Sample)	51,600	120	51,600	120				
	Waste water testing (Sample)			75,000	175				
	Fresh water testing (Sample)	51,600	120	51,600	120				
	Penalties for offenses and violation 50% of permit charge fees, to add on 50% for every quarter delay to renew the permit								
11	**Data Issuance**								
	Application fees	21,500	50	21,500	50				
	Borehole Logs	120,000	280						
	Rainfall			200,000	465				
	River flows (Discharges)			250,000	581				
	Water Quality	25,000	60	250,000	581				
	Water Level (Surface/Ground)	25,000	60	250,000	581				
	Other documents	35,000	80	350,000	815				
12	**Maps Issuance Fees**								
	A4	15,000	35	15,000	35				
	A3	25,000	60	25,000	60				
	A1	40,000	95	40,000	95				
	A0	51,600	120	51,600	120				
13	**Clearance of WASH Professionals for Work Permit**								
	Application fees				500				

	Specialist				2,000				
	Renewal				1,500				
	Technician				1,000				
	Renewal				750				

Note: From sub-item 5 to 13, there are no proposed fees or charges submitted for FY 2026/2027 Finance Bill

Schedule 5: Ministry of Livestock and Fisheries

S/No. Approved Rate	Charges/Fees FY 2026/27	FY 2025/26			
1. Proposed Rate					
	-	SSP	USD	SSP	USD
1.	- National Park Entry Fees (Foreign Visitors)		100		50
2. 2.	National Park Entry Fees for Children (Foreign Visitors)		50		25
3.	- National Parks-Group (Students and Researchers)		300		300
4.	- Foreign-Resident Fees for Adult		50		40
3. 5.	Foreign-Resident Fees –Children		30		20
6.	- Foreign-Resident Fees-Group (from 5 to 10 persons)		1,000		1,000
4. 7.	South Sudanese Visitors-Adult	50,000		50,000	
8.	- South Sudanese Visitors-Children	10,000		10,000	
5. 9.	South Sudanese Visitors-Group (5 to 10)	350,000		350,000	
10.	- Application Form for tour and travel agent	500,000			100
11.	- Registration of Tour Companies (Foreign Co.)		3,000		1,000
6. 12.	Registration of Tour Companies (Local Co.)	2,000,000			500
13.	- Renewal of Tour & Travel Agent (Foreign Co.)		2,000		500
14.	- Renewal of Tour & Travel Agent (Local Co.)	1,300,000		1,000,000	
7. 15.	Penalty/Fines (Local / Foreign)				3,000,000
	- GUIDED GAME DRIVER				

	(PRIVATE)				
16.	- Foreign Tourists (Resident and Non- Resident)		150		150
8.	GUIDED GAME DRIVES (SSWS)				
17.	- Foreign Tourist (Resident and Non-Resident)		100		100
	- HOTEL CLASSIFICATION CERTIFICATE FEE				
9. 18.	5 STARS		20,000		5,000
19.	- 4 STARS		15,000		4,000
20.	- 3 STARS		10,000		3,000
10. 21.	2 STARS		5,000		2,000
22.	- 1 star		3,000		1,000
23	- Boutique Hotel		3,000		500
11. 24.	Lodges		3,000		1,000
25.	- Restaurant		2,000		500
26	- Villa		3,000		1,000
12. 27	Motels		3,000		1,000
28	- Resorts		10,000		1,000
29	- Villa Cottages, and Serviced Apartments		2,000		2,000
13. 30	Convention center		5,000		1,500
31.	- Application Fee for Designated Tourist Facility (DTF)		2,000		1,500
32.	- Renewal of Operating License		3,000		1,000
14. 33.	Penalty for Offences and Violations		10,000		10,000
	- TOURIST LEVY ON ACCOMMODATION, FOOD AND BEVERAGES, AND OTHER SERVICES				
34.	- Catering levy		10%		10%
15. 35.	Service Charge		10%		10%
	- TOURIST CAMPING SITE				
36.	- Public Campsite (per Night)				300
16. 37	South Sudanese (Adult)	200,000		100,000	
38	- South Sudanese (Children)	120,000		50,000	
39	- South Sudanese (Group) from 5 to 10 persons	40,000		500,000	
17. 40	Foreign Resident (Adult)		200		100
41	- Foreign Resident (Children)		100		50
42	- Foreign Resident (Group) from 5 to 10 persons		1,000		1,000
18. 43	Foreign Non-Resident (Adult)		300		150

44	- Foreign Non-Resident (Children)		250		50
45	- Foreign Non-Resident (Group) from 5 to 10 persons		3,000		1,500
19. .	PRIVATE/SPECIAL CAMPSITE (PER NIGHT)				
46	- South Sudanese (Adult)		200	200,000	
47	- South Sudanese (Children)		150	50,000	
20. 48	South Sudanese (Group) from 5 to 10 persons		2,000	500,000	
49	- Foreign Resident (Adult)		500		200
50	- Foreign Resident (Children)		300		20
21. 51	Foreign Resident (Group) from 5 to 10 persons		5,000		3,000
52	- Foreign Non-Resident (Adult)		1,000		500
53	- Foreign Non-Resident (Children)		500		50
22. 54	Foreign Non-Resident (Group) from 5 to 10 persons		3,000		2,000
	- MOUNTAIN CLIMBING/HIKING PER A TRIP				
55	- South Sudanese (Adult)	1,000		5,000	
23. 56	South Sudanese (Children)	500		2,000	
57	- South Sudanese (Group) from 5 to 10 persons	2,000		100,000	
58	- Foreign Resident (Adult)		2,000		100
24. 59	Foreign Resident (Children)		1,000		20
60	- Foreign Resident (Group) from 5 to 10 persons		3,000		1,500
61	- Foreign Non-Resident (Adult)		1,000		200
25. 62	Foreign Non-Resident (Children)		500		20
63	- Foreign Non-Resident (Group) from 5 to 10 persons		3,000		2,000
	- OPERATIONAL LICENCES AND STICKERS OF TOURISTS VEHICLE				
26. 64	Local Sticker fee		100		100
65	- Foreign Sticker fee		200		200
66	- Tour and Travel Agent Manager License		200		200
27. 67	Hotel Manager License		200		10% of DTF
operati ng	-				

License					
68	- Local Tour Guide License		100		100
28. 69	Foreign Guide License		500		500
70	- Local Driver Guide License		100		100
71	- Foreign Driver Guide License		250		250
29. 72	Souvenir License		100		100
73	- Boat Cruising License Fee		300		300
74	- Car hire operational license		100		100
30. 75	Operational license for Properties of Enterprises Offering Camps and Camping Equipment for Hire		500		500
76	- Operational license for the Tented Camps				
Lodges and Hotels in the Protected Areas	-	1,000		1,000	
31. 77	Tourism Environmental Impact Assessment License (TEIA in Protected Areas)		100		100
78	- Motor Boat Pollution Fees (for disturbing aquatic species/animals such as crocodiles, hippos, Nile lichen, and their habitats).		- 100		100
	- VEHICLES FEES PER DAY				
32. 79	Less than 6 Seats		200		200
80	- 6-12 Seats		- 200		300
81	- 13-24 Seats		300		350
33. 82	25-44 Seats		400		450
83	- 45 Seats and above		500		500
	- Aircraft (Single Landing Fees in Protected Areas)				
34. 84	Aircraft with less than 3 Seats		500		1,000
85	- 3-6 Seats		700		1,500
86	- 7-14 Seats			1,000	
35. 87	15-20 Seats and Above		1,200		3,500
89	- Helicopters landing in National Parks		1,750		2,000
90	- Helicopters flyover in the protected areas		1,750		2,000

36.	ANNUAL PASS				
91	- Motor Boat Excursion Annual Pass (i.e. for R Nile Annual Pass for Private Non-Commercial boats and Commercial tourist vessels)		500		500
	- SPECIAL SERVICES AND ACTIVITIES				
37. 92	Night Game Drive (per person Trip)		200		200
93	- White Water Rafting (per person- per Foreign Visitors-per day)		100		100
94	- Sport Fishing (per line-per day)		100		100
38. 95	Walking Safaris (per person per day)		30		30
96	- Filming and Photographing (per day)		1,000		1,500
97	- Nature and bird watching (per day)		150		
39.	150				
98	- Cultural Visit (per person up to 3hrs)		100		100
99	- Scenic and Sightseeing (per day)		100		100
40. 100	Other Special Services and activities)	20,000		20,000	
101	- City Tour (Per day/per person		- 50		50
102	- Visit to heritage site per a person		- 100		100
41. 103	Cultural visit per a person		100		150
S/No.	- Charges/Fees	FY 2025/26			
Approved Rate	- FY 2026/27				
42. Proposed Rate					
	-	SSP	USD	SSP	USD
1.	- National Park Entry Fees (Foreign Visitors)		100		50
43. 2.	National Park Entry Fees for Children (Foreign Visitors)		50		25
3.	- National Parks-Group (Students and Researchers)		300		300
4.	- Foreign-Resident Fees for		50		40
	Adult				

Schedule 6: National Bureau of Standards (NBS)

S/No	Items	Number of Items/cases (estimate expected number of items or cases in a year)	Current Rate FY 2024/25		FY2026/2027 Proposed Rate	
			SSP	USD	SSP	USD
Schedule 1: Inspection Service Fees						
1.1 Food Stuff						
1.	Sugar	per ton	1,000		2,000	
2.	Salt	per ton	1,000		2,000	
3.	Maize flour	per ton	1,000		2,000	
4.	Wheat flour	per ton	1,000		2,000	
5.	Sorghum flour	per ton	1,000		1,000	
6.	Cassava Flour	per ton	1,000		1,000	
7.	Rice	per ton	1,000		2,000	
8.	Cooking oil	per ton	1,000		2,000	
9.	Beans	per ton	1,000		2,000	
10.	Millet	per ton	1,000		2,000	
11.	Lentils	per ton	1,000		2,000	
12.	Groundnuts	per ton	1,000		2,000	
13.	Powder milk	per carton	50		200	
14.	Fresh milk	per carton	50		200	
15.	Tea leaves	Per carton	50		200	
16.	Tea leaves	1Per bag / sack	2,000		3,000	
17.	Candles	per carton	50		200	
18.	Incenses (Bakur)	per carton	50		200	
19.	Barabaria	Per carton	50		1,000	
20.	Baby Toys	per custom value	15%		15%	
21.	Telecommunication Devices	per custom value	30%		30%	
22.	Tamaki/Asphalt	per custom value	1,000		1,000	
23.	Balm	per custom value	50		100	
24.	Weaves, Human Hair	per custom value	15%		15%	
25.	Cheese cream	per pieces	100		200	
26.	Beds Rob	per bags/carton	100		200	

27.	Dye	per carton	100		200	
28.	Material Clothing	per roll	100		200	
29.	Blanket	per bale	100		200	
30.	Smart Blanket	per piece	200		500	
31.	Razor Blade	Per carton	100		500	
32.	Chewing medal	per carton	100		500	
33.	Button	per carton	100		500	
34.	Zip	per carton	100		500	
35.	Light bulbs	per carton	100		500	
36.	Leather belts	per carton	100		500	
37.	Robs (General)	per carton	100		500	
38.	Fishing net	per piece	100		500	
39.	Lights and torches	per carton	10%		10%	
40.	Tomato pastes	per carton	200		300	
41.	Tuna (sardine)	per carton	200		300	
42.	Beef	per carton	200		300	
43.	Biscuit	per carton	200		300	
44.	Tania	per carton	200		300	
45.	Yogurt	per carton	200		300	
46.	Crystal sweet	per carton	200		300	
47.	Chewing Gum	per carton	200		300	
48.	Tea Leaf	per carton			300	
49.	Coffee	per carton	200		200	
50.	Ice cream	per carton	200		200	
51.	Nest coffee	per carton	200		200	
52.	Frozen meat	per truck	400,000		500,000	
53.	Frozen fish	per truck	400,000		500,000	
54.	Mushroom	per cartoon	100		200	
55.	Spaghetti	per cartoon	100		200	
56.	Sweets	per carton	100		200	
57.	Ryco	per carton	100		300	
58.	Dates	per carton	100		300	
59.	Dates	per carton or 50kg	500		2,000	
60.	Dry Ginger	per carton	100		2,000	
61.	Rubes	per carton			500	
62.	Air freshener	per carton	100		500	
63.	Frozen chicken	per carton	5,000		5,000	
64.	Dry fish	per 50 kg	500		500	
65.	Dry fish	per carton	200		200	
66.	Animal feed	per truck	20,000		25,000	
67.	Chicks (one day old)		100		100	

68.	Eggs	per tray	300		300	
69.	Frozen pork	per carton	1,000		5,000	
70.	Fish (fresh/smoked/salty/twisted) through River Transport	river port station			50,000	
71.	Cattle	per head	1,000		2,000	
72.	Goat /Sheep	per head	500		1,000	
73.	Live chicken	per pcs	100		200	
74.	Pig	per head	1,000		2,000	
1.2 Beverages						
1	Beer	per crate/	1,000		2,000	
2	Sodas	per crate	200		500	
3	Bavaria	per tray	200		500	
4	Red bull	per tray	300		1,000	
5	Juice liquid	per carton	200		500	
6	Juice powder	per carton	200		500	
7	Bottle mineral water	percarton	500		1,000	
8	Quencher / Juice	per 50kg	200		300	
9	Malts	per 50kg	200		500	
10	i. Raw materials ii. Liquid chemical raw material	per 50kg	5,000 5,000		1,000 1,000	
	iii. Powder chemical raw materials	per ton	20,000		10,000	
	iv. Plastic raw materials Plastic crystal	per ton	25,000		10,000	
	v. Plastic performs	per custom value	10%		10%	
11	Yeast	per carton	200		500	
12	Whisky	per carton	15,000		20,000	
13	Gins	per carton	15,000		20,000	
14	Wine per carton	per carton	15,000		15,000	
15	Uganda Waragi	per carton	15,000		20,000	
1.3 Ready Made Clothes						
1	New cloths	per dozen	500		500	
2	Used cloth	per bale	10,000		10,000	
3	Household	per truck	5,000		500,000	
4	Glass /Aluminum	per dozen	200		200	

5	plastics	per dozen	200		200	
6	Rob	per carton			10,000	
1.4	**Foot Wear**					
1	Sandals	per dozen	200		500	
2	Slippers	per dozen	200		500	
3	Gumboot	per dozen	200		500	
4	Plastic shoes	per dozen	200		500	
5	Leather Shoes	per 100 pairs	200		500	
6	Pampers/Infants needs	per carton	100		500	
7	Sanitary Pads	per carton	100		500	
8	Raw Material powder/ Plastic	per ton	10,000		10,000	
9	Material clothing	per roll	10,000		10,000	
1.5	**Other Items**					
1	Strip Materials	per roll	200		500	
2	a) Bar Soap	per carton	200		500	
	b) Liquid soap	per 5 litters	100		500	
	c) Powder soap	per carton	100		500	
	d) Powder	per bag	100		500	
3	Tooth Paste and Tooth brush	per carton	200		500	
4	Inter lock-bricks	per truck	3,000		5,000	
5	Toys, football	per carton	100		200	
6	Wools	per carton	200		500	
7	Threads (harrier)	per carton	200		500	
8	Weighing balance	per customsvalue	15 %		15 %	
9	Empty jerrycan	per 10 pcs	100		100	
10	A blanket.	per bale	1,000		1,000	
11	Timbers per truckload a) Round log b) Square bean c) Panel Timber	 Cubic meters Per container er container	 50,000 50,000 20,000		 50,000 50,000 20,000	
12	Fly woods	per truck	5,000		5,000	

13	Commercial label	per carton	500		500	
14	Plastic packaging	per roll	500		500	
15	Carton's packaging	per dozen	500		500	
16	Bottle water caps	per sack	500		500	
17	Aluminum foil	per carton	600		10,000	
18	LPG gas	per truck	30,000		100,000	
19	Gas Cylinder	per custom value	5%		5%	
20	Plywood, iron steel, nail, paints, bricks, and others	per custom value			10%	
21	Exemption				10,000	
	Verification fees				10,000	
	Papyrus 10	per dozen	500		5%	
	Mat	per dozen	5,000		10,000	
	Administrative Fee		10,000		10,000	
1.6	**Medical Equipment**					
1	Medicine	per truck	5 %		5%	
2	Medical equipment	per custom value	10%		10 %	
3	All type of vegetables	per truck	5,000		5,000	
4	Laboratories equipment	per custom value	10%		5%	
5	Cosmetic and perfumes	percustoms value	15%		15%	
6	Furniture	per customs value	15%		10%	
7	Stationary	per truck	5,000		10,000	
8	Stationary	per carton	50		50	
9	All types of machine	per custom	15%		15%	
1.7	**Interstate- River Transportation**					
1	Domestic Cargo Inspection	5,000			50,000	
1.8	**Fuel and Lubricants**					
1	Diesel	per truck	20,000		80,000	
2	Petrol	per truck			100,000	
3	Heavy Fuel	per ton	1,000		60,000	
4	Engine oil	per ton	1,000		2,000	
5	Grease	per ton	1,000		2,000	
6	Brake fluid	per ton	1,000		2,000	
7	Rubber solution	per ton	1,000		2,000	
8	Pantex	per ton	1,000		1,000	
9	Super glue	per ton	500		500	
10	Lubrication fluid	per ton	1,000		1,000	

11	Gas cylinder	per unit	2,000		2,000	
12	Engine	per custom value	15%		15%	
1.9	**Vehicle, Small Cars and Motorbike**					
1	Vehicle model (1995- 1999)	per unit	2,000			
	A. big truck		500,000		500,000	
	B. medium truck		350,000		400,000	
	C. small car		300,000		300,000	
2	Vehicle model (2000- 2018)	per unit	2000			
	A. big truck		500,000		400,000	
	B. medium truck		350,000		300,000	
	C. small car		300,000		200,000	
3	Motor cycle	per unit	20,000		5,000	
4	Bicycle	per unit	200		500	
5	Rickshaw	per unit	2,000		5,000	
6	Motorboats	per unit	5,000		10,000	
7	Batteries	Per carton	500		1000	
8	Dry Cell Batteries	per carton	1,000		1,500	
9	Solar Battery	per customs value	5%		500,000	
1.10	**Plastic Materials**					
1	Thick Polythene	per roll	1,000		1,000	
2	carpet	per roll	1,000		1,000	
3	suitcase	per piece	100		100	
4	Bags	per unit	100		100	
5	Lady bags	per unit	200		200	
6	Plastic chairs	per unit	200		300	
7	Plastic Table	per unit	200		300	
8	Match box	per ctn	100		100	
1.11	**Agricultural Materials**					
1	Agricultural Tractors	per tractor	5,000		50,000	
2	Agriculture Tools	per truck	5,000		50,000	
3	Agricultural Crops Containers (seed)	per ton	500		1,000	
4	Wheel borrow	per unit	500		500	
5	Species/seedling	per ctn	100		100	
6	Fruits	per ctn	500		250,000	
7	Sugar cane	Per carton			250,000	
8	All types of vegetable		5,000		250,000	

9	Boxes of tomatoes per ctn		5,000		5,000	
10	Irish potatoes, onion bags		2,000		2,000	
11	Fertilizers				1,000	
12	Pesticides	per ctn	100		500	
13	Shelf propel, machines (excavators, road rollers loader and others				15%	
1.12 Telecommunication Equipment and accessories						
1	Mobile phones	per customs value	15%		15 %	
2	Mobile SIM cards and airtime	per customs value	15%		15%	
3	Studio films	per customsvalue	15%		15%	
4	Mobile equipment (microwaveand antenna)	per customs value	25 %		25%	
5	Solar system	per customsvalue	10%		5%	
6	Power cable	per customsvalue	10%		10%	
7	Saving box	per customsvalue	10%		10%	
8	Gas lighter	per customsvalue	10%		10%	
9	Sound system and speakers	per customs value	10%		10%	
10	Hand and wall Watches	per customs value	10%		10%	
11	Gym set	per customs value	10%		10%	
1.13	**All Type of SpareParts**					
1	Electronics	per customs value	25%		25%	
2	Electrical appliance	percustoms value	25%		25%	
3	Laboratory apparatus	percustoms value	10%		10%	
4	Generator	per customs value	10%		15%	
5	Tires for big trucks	percustoms value	15%		15%	
6	Tires for small cars	percustoms value	10%		10%	
7	Tires for motorcycles	percustoms value	10%		10%	
8	Tires for bicycles	per customs value	10%		10%	
9	Inner tube for big trucks	per customs value	10%		10%	
10	Inner tube for small cars	percustoms value	10%		10%	
11	Inner tube for Motorcycle	percustoms value	10%		10%	
12	Inner tube for bicycles	percustoms value	10%		10%	
13	Grinding mills	per unit	1,000		2,000	
14	Building Materials	per truck	10%		10%	
	● Cement	per bag	10%		10%	
	● Other building material	per custom value	10%		10%	
15	Car Accessories	per custom value	15%		15%	

16	Car Spare parts	per custom value	10%		10%	
17	Motorcycle Spare parts	per custom value			15%	
18	Tricycle Spare parts	per custom value			15%	
19	Bicycle spare parts	per custom value			5%	
1.14	**Tobacco**					
1	Not processed tobacco	per truck	50%		50 %	
2	Cigarettes or processed tobacco	per truck	50%		50%	
3	Shisha and accessories	per customs value	50%		50%	
1.15	**Penalties and fines**					
1	All penalties per CIF value				40%	
2	Noncompliance of COC (PVoC)		20%		40%	
1.16	**Export goods and services fees**					
1.	Honey Bee	per ton	1,000		2,000	
2.	Hides and Skins	per dozen	2,000		10,000	
3	Gum Arabic	per ton	5,000		5,000	
4	Charcoal	per truck	50,000		100,000	
5	Shea Butter	per ton	500		500	
6	Timber	per truck	20,000		500,000	
7	Dry fish	per truck	50,000		500,000	
8	Salt fish	per truck	50,000		500,000	
9	Coffee	per ton	2,000		5,000	
10	Gold	per kg	50,000		100,000	
11	Fresh meat	per ton	5,000		10,000	
12	Malts	per truck	5,000		10,000	
13	Sesame	per ton	1,000		5,000	
14	Groundnut	per ton	1,000		5,000	
15	Sorghum	per ton	1,000		5,000	
16	Sunflower		1,000		5,000	
17	Hibiscus (Kerekede)		1,000		5,000	
18	Plastics or metallic scraps	per truck			500,000	
19	Soya Beans		2,000		5,000	
20	Re-export	per custom value			2%	
1.17	**Inspection fees for small and big shops**					
1.	Small shops		20,000		50,000	
2.	Medium shop		25,000		70,000	
3.	Big shop		40,000		100,000	
4.	Small supermarket		100,000		150,000	
5.	Big supermarket		500,000		250,000	

6.	5 to 4-star hotel		120,000		600,000	
7.	3-star hotel		70,000		300,000	
8.	Less than 3-star hotel		50,000		250,000	
9.	Frozen chicken/meat/fish shops		50,000		100,000	
10.	Bars		50,000		200,000	
11.	Restaurant		50,000		75,000	
12.	Big warehouses		70,000		100,000	
13.	Medium warehouses		50,000		75,000	
14.	Small warehouses		40,000		50,000	
15.	Building materials big shop		50,000		100,000	
16.	Building materials medium shop		25,000		80,000	
17.	Building materials small shop		15,000		50,000	
18.	Small wholesale		15,000		50,000	
19.	Medium wholesales		30,000		70,000	
20.	Big wholesales		40,000		100,00	
1.18	**Dumping Fees**					
1	Dumping certificate for any expired food or organic material		50,000		50,000	
2	Dumping of expired chemicals	per liter/carton	100,000		100,000	
3	Selling of Substandard goods		150,000		500,000	
4	Rejected substandard goods from any point of entry		100,000		100,000	
1.19	**Production Sites**					
1	Inspection of Small factories for three months		60,000		100,000	
2	Inspection of medium factories every three month		60,000		120,000	
3	Inspection of Big Factories every three months		100,000		150,000	
4	Inspection of big bakeries three months		60,000		125,000	
5	Inspection of small bakeries every three months		40,000		70,000	
6	Auditing of factories annually		10,000		10,000	

7	Operation certificate for small		50,000		75,000	
8	Operation certificate medium		75,000		100,000	
9	Operation certificate big		100,000		100,000	
10	Import certificate	per product	15,000		15,000	
11	Fine for expired products	per kg	200		500	
12	Fine for expired products	per set	5,000		10,000	
13	Fine for luxury products	per set	2,000		5,000	
14	Fine for noncompliance with standards				500,000	
Certificate And Export Services Fees						
15	Export certificate small		25,000		25,000	
16	Export certificate medium		50,000		100,000	
17	Export Certificate for Big Companies		100,000		100,000	
18	Import product certificate		15,000		15,000	
19	Quality mark annual permit small size company		50,000			
20	Quality mark annual permit medium size company		100,000			
21	Permit for GMP	For 3 years	340,000	500		
22	Permit for HACCAP	For 3 years	640, 000	435		
23	Permit for QMS/EMS/FSMS/OHSM	For 3 years	800,000	3000		
22	Quality mark annual permit big size company		250,000		250,000	
23	Quality mark application fees		10,000		50,000	
24	Audit fees for SME		30,000			30
25	Audit fees for medium companies		50,000			50
26	Audit fees for big companies		100,000			100
27	Audit fees for GMP		120,000			100
28	Audit fees for QMS/EMS/OHSMS		120,000			100
29	Audit fees for HACCAP		120,000			100
30	Audit Fees for outside Juba		200,000		200,000	
31	Standard specifications		15,000		15,000	
32	Administrative fees		8,000		10,000	
Standard Development						

1	Standard specification for big companies	per page	5,000		5,000	
2	Standard specification for medium companies	per page	4,000		4,000	
3	Standard specification for small companies	per page	2,000		2,000	
4	Consultancy fees		50,000		100,000	
5	Training services	per trainee	85,000		100,000	
6	Primary research data	per research	60,000		100,000	
7	Practical research	per research	150,000		200,000	
8	Seminar paper		200,000		500,000	
9	Administrative fees		8,000		10,000	
Laboratory Test Service Fees						
1	Total aflatoxin			100		100
	Aflatoxin B1+B2			100		150
	Aflatoxin G1+G2			150		150
2	Mycotoxin total Aflatoxin					100
3	Aflatoxin M1					150
4	Ochratoxin A					100
5	Caffeine					100
6	Feminism					100
4	Microbiology analysis per perimeter			60		60
3	Chemical & Physical analysis per perimeter			30		30
4	Physical analysis per perimeter			100		100
	Water analysis per perimeter			10		10
5	Cosmetics analysis per perimeter			60		60
6	GMO analysis per perimeter			100		100
7	Fuel & fuel products per perimeter			50		50
8	Lubricant products per perimeter			300		350
9	Crude oil test			300		300
10	Administrative fees		8,000		8,000	
Metrology, weights and Measures service fees						
A. Verification / Calibration and Stamping Fees						
1	Flow Meter		8,000		15,000	

2	Platform Machine (more than1000 kg)		7,000		15,000	
3	Certificate, fuel disposer for department or factory		150,000		150,000	
4	Certificate for scale		25,000		70,000	
5	Inspection Fee		10,000		50,000	
6	Petrol Pumps per nozzle		5,000		10,000	
7	Diesel Pumps per nozzle		5,000		10,000	
8	Testing for fuel range in petrol stations		25,000		50,000	
9	Mould for cement block		2,000		5,000	
10	Fuel dispenses certificate		100,000		250,000	
11	Calibration certificate of conformity/ big companies, factories and depots		200,000		300,000	
12	Calibration certificate of conformity/small companies, and factories		100,000		70,000	
13	Platform Machine	(100-500kg)	5,000		10,000	
14	Petrol pumps	per nozzle	5,000		5,000	
15	Platform Machine	under 100kg	4,000		4,000	
16	Digital Scale	greater than 5kg	4,000		4,000	
17	Digital Scale	1 to 5 kg	2,000		5,000	
18	Spring Balance	less than 25kg	1,000		5,000	
19	Spring Balance	25- 50 kg	2,000		3,000	
20	Spring Balance	greater than 25kg	3,000		3,000	
21	Beranger scale	5Kg and above	1,000		2,000	
22	Beranger scale	Less than 5Kg	500		1,000	
23	Meter rule	per unit	1,000		1,500	
24	Dry Measure	per one set	1,000		5,000	
25	Liquid Measure		1,000		2,000	
26	Oil Measure		2,000		4,000	
27	Redbrick Mould	Per unit	1,000		2,000	
28	Kilogram weights		1,000		2,000	
29	Robertsdale machine	5- 25kg	2,000		5,000	
30	Tape measure	1 -10 meters	500		1,500	
31	Tape measure	50 meters	1000		2,000	
32	Tape measure exceeding	50meters	1,500		2,500	

33	Expired certificate and license	(Per certificate)	100,000		500,000	
34	Calibration of medical and other equipment services		50,000		50,000	
35	Other electronic equipment test			100		100
36	Calibration of weight bridge		750,000		1,500,000	
37	Light and electrical equipment test			25		25
38	License for import and export of weighing and measuring instruments		250,000		250,000	
39	License for repair of weighing and measuring instruments		250,000		250,000	
40	Sewing machine	per unit	1,000		10,000	
41	Freezer /refrigerator	per unit	1,000		1,000	
42	Verification for fuel Tank		75,000		150,000	
43	Administrative fees		8,000		10,000	
B. Verification and Stamp Fees for Vehicles Carrying Gravel and Sand						
28	One (1) to seven (7) tons		3,000		30,000	
29	Eight (8) to twenty (20) tons		6,000		60,000	
30	Twenty (21) ton to forty (40) tons		8,000		80,000	
31	From forty 40 tons and above		10,000		100,000	
34	Administrative fee		8,000		8,000	

Schedule 7: Ministry of Petroleum

S/N	Charges/fees	FY2025/26 Current Rate		FY2026/2027 proposed Rate	
		SSP	USD	SSP	USD
1	Registration for national companies	1,000,000		1,000,000	

2	Registration for internationalcompanies		10,000		10,000
3	Registration for supply of national companies		1,000		1,000
4	Registration for supply of international companies		3,000		3,000
5	Registration for petrol stations	5,000,000		5,000,000	
6	Registration for depot International	10,000,000		10,000,000	
7	Registration for gas depot international	5,000,000		5,000,000	
8	Renewal for national companies	1,000,000		1,000,000	
9	Renewal for international companies		5,000		5,000
10	Renewal for supply companies	1,000,000		1,000,000	
11	Renewal for petrol station				2,500
12	Renewal for depot	1,500,000		1,500,000	
13	Renewal for gas depot	1,500,000		1,500,000	
14	Exploration license				

Schedule 8: Ministry of Mining

S/No.	Taxable Item	FY2025/26 Current Rate		FY2026/2027 Proposed Rate	
		SSP	**USD**	**SSP**	**USD**
1	Exploration License Application Processing Fee (National Co.)	0	50,000	290,000,000	
2	Exploration License Application Processing Fee (Foreign Co.)	0	50,000		50,000
3	Exploration License Registration Fee National Co.)	0	20,000	116,000,000	
4	Exploration License Registration Fee (Foreign Co.)	0	20,000		20,000
5	Small Scale License Application Processing Fees	0	20,000	116,000,000	
6	Small Scale License Registration Fees	0	~~2,500~~	1 5,000,000	
7	Large Scale Mining License Application Processing Fees for National Co.		0		200,000
8	Large Scale Mining License Application Processing Fees for Foreign Co.	0	0	1,160,000,000	
9	Large Scale Mining License Application	0	0		50,000

	Registration fees for National Co.				
10	Large Scale Mining License Application Registration fees for Foreign Co.	0		290,000,000	
11	Mineral Dealer License Application Processing Fee	0	20,000	0	20,000
12	Mineral Dealer License Registration Fee	0	2,000	5,000.000	5,000
13	Renewal for Mineral Dealer License	0	20,000		20,000
14	Annual Surface Rent per CU for Exploration	~~0~~	5		5
15	Annual Surface Rent per CU for small scale Mining	0	1,000		5,000
16	Annual Surface Rent per CU for Large Scale Mining	0	5,000		5,000
17	Exploration License 1st Term Renewal Application Processing Fee (Foreign Co)	0	30,000		30,000
18	Exploration License 1st Term Renewal Application Processing Fee (National Co	0	25,000	145,000,000	0
19	Exploration License 1st Term Renewal Registration Fee	0	25,000		25,000
20	Exploration License 1st Term Renewal Registration Fee	0	25,000		25,000
21	Late Application 1st Term Renewal Filling (Foreign Co	0	7,500		7,500
22	Late Application 1st Term Renewal Filling (National Co	0	0	43,000,000	0
23	Application for exploration License Relinquishment Processing Fee (Foreign Co.	0	7,500	0	7,500
24	Application for exploration License Relinquishment Processing Fee (National Co.	0	7,500	43,000,000	0
25	Registration for Relinquishment Fee (Foreign Co.	0	2,000	0	2,000
26	Registration for Relinquishment Fee (National Co	0	1,500	10,000,000	0
27	Samples Export Permit Fees for Minerals Exploration (Foreign Co	0	2,000	0	1,000
28	Samples Export Permit Fees for Minerals Exploration (National Co	0	1,500	10,000,000	0
29	Samples Export Permit Fees for	0	1,500	0	1000

	Construction Co. Per 1 kg				
30	Application Processing Fee for Quarrying License (Foreign Co.	0	100,000	0	100,000
31	Application Processing Fee for Quarrying License (National Co	0	85,000	500.000,000	0
32	Application Registration Fee for Quarrying License (Foreign Co.	0	25,000	0	25,000
33	Application Registration Fee for Quarrying License (National Co	0	25,000	145,000,000	0
34	Annual Renewal Fee for Quarrying License (Foreign Co.	0	15,000	0	15,000
35	Annual Renewal Fee for Quarrying License (National Co.	0	15,000	0	15,000
36	Retention License Application Processing Fee (Foreign Co.	0	10,000	0	10,000
37	Retention License Application Registration Fee (National Co.	0	15,000	75,000,000	0
38	Retention License Application Registration Fee (Foreign Co.	0	2,500		2,500
39	Retention License Application Processing Fee (National Co	0	2,500	14,500,000	0
40	Exploration Drilling License Permit Processing Fee (Foreign Co	0	7,000	0	7,000
41	Exploration Drilling License Permit Processing Fee (National Co.	0	65,000	40,600,000	0
42	Exploration Drilling License Permit Registration Fee (Foreign Co	0	3,000	0	3,000
43	Exploration Drilling License Permit Registration Fee (National Co.	0	3,500	20,000000	0

Schedule 9: South Sudan Broadcasting Corporation (SSBC)

S/NO.	**Charges/fees**	**FY 2024/25 Current Rate**		**FY 2026/2027 Proposed Rate**	
		SSP	**USD**	**SSP**	**USD**
1	Radio Announcement (per day)	10, 000		30,000	
2	TV Scrolling (per day)	20,000		25,000	
3	Jingle advert TV1M (local)	64,000		64,000	
	Jingle advert TV (1M) International				

4			100		100
5	Jingle Advert Radio (1M)	32,000		32,000	
6	TV Documentary (15M)	112,000		112,000	
7	TV Documentary (30M)	152,000		152,000	
8	TV Talk show (30M)	240,000		240,000	
9	TV Talk show (45M)	480,000		480,000	
10	TV Talk show (60M)	640,000		640,000	
11	Program sponsorship (30M)	720,000		720,000	
12	Program sponsorship (45M)	800,000		800,000	
13	Program sponsorship (60M)	800,000		800,000	
14	Special coverage News (2-4M)	224,000		224,000	
15	Special coverage News (5-10M)	326,000		326,000	
16	Special coverage News (10-15M)	400,000		400,000	
17	Logo display(flat) per time	300,000		300,000	
18	Radio talk show (15M)	50,000		50,000	
19	Radio talk show (30M)	84,000		84,000	
20	Radio talk show (45M)	112,000		112,000	
21	Radio talk show (60M)	320,000		320,000	
22	Live Broadcasting using SNG/STL per hour		1,800		1,800

Schedule 10: Ministry of Trade and Industry
Regulatory Trade and Industrial License Fees

S/No	Description		Quantity per year	2025/26 Current fees (USD)	2026/27 Proposed fees (USD)
1.	Trade & Business Identity Certificate	Local Company		150	100
		Foreign company		150	150
2.	Non-compliance penalty on Trade license fee (Import/Export)	Local Company		100% of CIF	80% of CIF
		Foreign Company		100% of CIF	100% of CIF
3.	Penalty for Non-compliance business Company	Local national (31%)		25,000	25,000
		Foreigner (69%)		30,000	30,000
4.	Assorted Food Stuff per ton		850,000	1	2
5.	Soft Drinks, Liquid Juice and milk per crate		1,400,000	2	2

6.	Yeast and Baking powder per ton	1,000	10	10
7.	assorted Building Material/pipes/prefabs per ton	670,000	10	10
8.	Frozen Chicken, fish& other types of meat per ton	5,000	20	20
9.	Fruits and Vegetables per ton	3,000	10	10
10.	Diesel, Petrol and jetA.1/LPG per litre	100,000,000	0.5	0.2
11.	Lubricants per litre	5,000,000	0.5	0.2
12.	Cell phone (small) per piece	30,000	2	2
13.	Smart Cell Phone /tablets per piece	50,000	5	5
14.	High value smart phone (E.g. I phone 14-17 series & Samsung ultra) per piece		5	50
15.	Tobacco & Cigarettes per carton	10,000	10	20
16.	Shisha per carton		10	25
17.	Solar Panels & accessories (Small Watts) per piece	30,000	1	1
18.	Solar Panels & accessories (big watts) per piece	30,000	10	10
19.	Electronics and Electrical appliances per ton	50,000	50	50
20.	High electronic musical equipment per piece		50	50
21.	Computers, printers, advance cameras & photocopy machine per piece			20
22.	Telecom Equipment, v-sat/ Thuraya & Equipment per piece	20,000	100	100
23.	whiskies & Liquor per crate		100	100
24.	Beer & Wine per crate	600,000	5	5
25.	Small New cars (zero Millage) per piece	10,000	100	100
26.	New Toyota Land cruisers V6, V8, GMC, Lexus, Nissan, Hilux, Jeep, Hummer per piece	3,000	2,000	5,000
27.	Used Toyota Land cruisers V6, V8, GMC, Lexus, Nissan, Hilux, Jeep Hummer per piece	1,200	3,000	6,000
28.	Used small Vehicles per piece	1,700	200	300
29.	Trucks/ Water Tanks/ Fuel Tankers/ Trailers per piece	900	2,000	2,500
30.	Tractors and Earth moving Machines per piece	100	200	300
31.	Agricultural Machinery and Equipment per piece	70	1	2
32.	Agricultural Seeds and Tools per ton	700	1	2
33.	Industrial Chemicals per ton	1,000	2	3

34.	Construction, Industrial Machinery & Equipment per ton	2,000	4	5
35.	Household Items & utensils/Takeaways & Aluminum per ton	20,000	1	2
36.	Furniture per ton	5,000	10	15
37.	Detergents & soaps per ton	10,000	5	5
38.	Garments/Bags/Mosquito/Textiles per ton	12,000	3	5
39.	Stationeries per ton	20,000	5	5
40.	Foot wears & Belts per ton	12,000	2	3
41.	Motorcycles/Rickshaw /Motor Boats/ Canoes/ Engines per piece	11,000	20	30
42.	Bicycles/ Wheelchairs per piece	800	10	10
43.	Industrial Raw Material/Labels/Caps, Preforms /Raw Spirit /Juice Concentrates per ton	1,200	1	2
44.	Machines and Medical Equipment per piece	300	1	2
45.	Cosmetic, perfume, & incenses per ton	3,000	10	15
46.	Wools and Wigs per ton	500	10	15
47.	Mattresses per piece	300,000	5	5
48.	Small Battery and dry Cell per ton	12,000	5	5
49.	Big Battery for vehicle & solar per piece		5	5
50.	Spare Parts and Tyres per ton	8,000	10	10
51.	Oilfield Materials /Pipes & parts per ton	12,000	5	5
52.	Small Generators & Water Pump per piece	1,200	10	10
53.	Heavy duty Generator per piece		150	300
54.	Big water pumps and engine per piece		150	150
55.	Plastics Products per ton	5,000	15	20
56.	Candles and Match Boxes per ton	800	10	10
57.	Borehole Drilling Materials & Equipment per ton	2,200	10	10
58.	Borehole Drilling Machinery /truck per Unit	20	100	100
59.	Vehicle Decoration Materials per ton	8,000	5	10
60.	Diapers, Tissues, other Sanitary Items per ton	3,000	50	50
61.	Tents per piece	2,000	4	5
62.	Sim card per piece	1,000,000	1	2
63.	Fishing Nets/Fishing Threads /Fishing Hooks per ton	100	1	2
64.	Livestock & poultry per head	2,000	50	50

65.	Tea Leaves per ton	2,000	10	10
66.	Coffee per ton	500	10	10
67.	Carpet and mats per ton	1,200	10	10
68.	Cooking Gas per ton	12,000	10	15
69.	Bitumen and Asphalt per ton	20,000	10	10
70.	Empty Gas cylinder per piece	3,000	1	2
71.	Pesticides/Herbicides/ Mosquito Coils per ton	500	10	10
72.	Empty Drums (Small) per piece	30,000	1	2
73.	Fire Extinguishers per ton	300 ton	10	10
74.	Milk and Juice Powder per carton	300,000	1	2
75.	Sewing Machine & accessories per piece	200	5	5
76.	Ginger and Spices per ton	300	10	10
77.	Toothpastes and Toothbrushes per ton	800	10	10
78.	Relief Items (NFIs, Polyton Sheets & Others per ton	12,000	10	10
79.	Big Empty Containers per piece	200	20	20
80.	Small empty container per piece	200	10	10
81.	Umbrella per ton	1,000	1	2
82.	Branded & Unbranded Promotion Materials & Equipment per ton	700	2	3
83.	Machinery Workshop Tools & Equipment per ton	500	2	3
	Export products			
84.	Honey value added addition per ton	1,200	1	2
85.	Gold value added addition per gram	500	100	150
86.	Lulu Oil value added addition per jerican	800	1	2
87.	Sesame value added addition per ton	1,200	1	2
88.	Gum Arabic per ton	3,000	1	2
89.	Scrap Metals per ton	200	1,000	1,000
90.	Hides & skin value added addition per ton	2,000	200	250
91.	Fish value added addition per ton	2,000	1	2
92.	Wooden Logs per Cubic metre	1,200	200	500
93.	Vehicle Re-Export per unit	200	100	500

	Private Sector Certificate/ Domestic Trade Certificates			
94.	SME Certificate of Identity per piece	1,000	100	100
95.	Wholesale certificate for business per piece		300	500
96.	Retails certificate for non- resident		50	50
97.	E-Commerce certificate per piece		250	250
98.	Penalty for non-compliance based on Company Act 2012 & Regulation 2023		10,000	30,000

INDUSTRIAL FEES & PENALTY

Division	S/No.	Description	Current fees (USD)	Proposed fees (USD)
Division 1		**Manufacture of food products**		
	1	Processing and preserving of meat	500	500
	2	Processing and preserving of fish, crustaceans and mollusks	500	500
	3	Processing and preserving of fruit and vegetables	500	500
	4	Manufacture of vegetable and animal oils and fats	500	500
	5	Manufacture of dairy products	500	500
	6	Manufacture of grain mill products, starches and starch products	500	500
	7	Manufacture of grain mill products	500	500
	8	Manufacture of starches and starch products	500	500
	9	Manufacture of other food products	500	500
	10	Manufacture of bakery products	500	500
	11	Manufacture of sugar	500	500
	12	Manufacture of cocoa, chocolate and sugar confectionery	500	500
	13	Manufacture of macaroni, noodles, couscous and similar farinaceous products	500	500
	14	Manufacture of prepared meals and dishes	500	500
	15	Manufacture of other food products n.e.c.	500	500
	16	Manufacture of prepared animal feeds	500	500
	17	Non Compliance penalty		1,000
Division 2		**Manufacture of beverages**		
	21	Distilling, rectifying and blending of spirits	5,000	6,000
	22	Manufacture of wines	1,000	1,200
	23	Manufacture of malt liquors and malt	1,400	1,600
	24	Manufacture of soft drinks; production of mineral	1,400	1,600

		waters and other bottled waters		
	25	Non Compliance Penalty		1,800
Division 3	31	**Manufacture of tobacco products**		
	32	Manufacture of tobacco products	2,000	2,000
	33	Non Compliance Penalty		2,500
Division 4		**Manufacture of textiles**		
	41	Spinning, weaving and finishing of textiles	600	600
	42	Preparation and spinning of textile fibres	600	600
	43	Weaving of textiles	600	600
	44	Finishing of textiles	600	600
	45	Manufacture of other textiles	600	600
	46	Manufacture of knitted and crocheted fabrics	600	600
	47	Manufacture of made-up textile articles, except apparel	600	600
	48	Manufacture of carpets and rugs	600	600
	49	Manufacture of cordage, rope, twine and netting	600	600
	41	Manufacture of other textiles n.e.c.	600	600
	41	Non Compliance Penalty		1,500
Division 5		**Manufacture of wearing apparel**		
	51	Manufacture of wearing apparel, except fur apparel	600	600
	52	Manufacture of articles of fur	600	600
	53	Manufacture of knitted and crocheted apparel	600	600
	54	Non Compliance penalty		1,000

Division		Description		
Division 6		**Manufacture of leather and related products**		
	61	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur	1,000	1,000
	62	Tanning and dressing of leather; dressing and dyeing of fur	1,000	1,000
	63	Manufacture of luggage, handbags and the like, saddlery and harness	1,000	1,000
	64	Manufacture of footwear	1,000	1,000
	65	Non Compliance penalty		1,500
Division 7		**Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials**		
	71	Sawmilling and planning of wood	1,000	1,000
	72	Manufacture of products of wood, cork, straw and	1,000	1,000

		plaiting materials		
	73	Manufacture of veneer sheets and wood-based panels	1,000	1,000
	74	Manufacture of builders' carpentry and joinery	1,000	1,000
	75	Manufacture of wooden containers	1,000	1,000
	76	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials	1,000	1,000
	77	Non Compliance penalty		1,500
Division 8	81	**Manufacture of paper and paper products**		
	82	Manufacture of pulp, paper and paperboard	1,000	1,000
	83	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard	1,000	1,000
	84	Manufacture of other articles of paper and paperboard	1,000	1,000
	85	Non Compliance penalty		2,000
Division 9		**Printing and reproduction of recorded media**		
	91	Printing and service activities related to printing	1,600	1,600
	92	Printing	1,600	1,600
	93	Service activities related to printing	1,600	1,600
	94	Reproduction of recorded media	1,600	1,600
	95	Non Compliance penalty		2,500
Division 10		**Manufacture of coke and refined petroleum products**		
	101	Manufacture of coke oven products	5,000	5,000
	102	Manufacture of refined petroleum products	12,000	12,000
	103	Non Compliance penalty		15,000
Division 11	111	**Manufacture of chemicals and chemical products**		
	112	Manufacture of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms	6,000	6,000
	113	Manufacture of basic chemicals	6,000	6,000
	114	Manufacture of fertilizers and nitrogen compounds	6,000	6,000
	115	Manufacture of plastics and synthetic rubber in primary forms	6,000	6,000
	116	Manufacture of other chemical products	6,000	6,000
	117	Manufacture of pesticides and other agrochemical products	12,000	12,000
	118	Manufacture of paints, varnishes and similar coatings, printing ink and mastics	6,000	6,000
	119	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations	2,000	2,000
	120	Manufacture of other chemical products n.e.c.	6,000	6,000
	121	Manufacture of man-made fibres	6,000	6,000

	122	Non Compliance penalty		7,000
Division 12	121	**Manufacture of pharmaceuticals, medicinal chemical and botanical products**		
	122	Manufacture of pharmaceuticals, medicinal chemical and botanical products	600	600
	123	Non Compliance penalty	6,000	6,000

Division		Description		
Division 13		**Manufacture of rubber and plastics products**		
	131	Manufacture of rubber products	1,600	1,600
	132	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres	2,000	2,000
	133	Manufacture of other rubber products	1,200	1,200
	134	Manufacture of plastics products	1,500	1,500
	135	Non Compliance penalty		2,500
Division 14	141	**Manufacture of other non-metallic mineral products**		
	142	Manufacture of glass and glass products	600	600
	143	Manufacture of non-metallic mineral products n.e.c.	1,000	1,000
	144	Manufacture of refractory products	1,000	1,000
	145	Manufacture of clay building materials	600	600
	146	Manufacture of other porcelain and ceramic products	600	2,600
	147	Manufacture of cement, lime and plaster	5,000	5,000
	148	Manufacture of articles of concrete, cement and plaster	1,600	1,600
	149	Quarrying, Cutting, shaping and finishing of stones	600	3,600
	150	Manufacture of other non-metallic mineral products n.e.c.	600	600
	151	Non Compliance penalty		6,000
Division 15		**Manufacture of basic metals**		
	152	Manufacture of basic iron and steel	5,000	5,000
	153	Manufacture of basic precious and other non-ferrous metals	20,000	20,000
	154	Casting of metals	2,000	2,000
	155	Casting of iron and steel	2,000	2,000
	156	Casting of non-ferrous metals	1,200	1,200
	157	Non Compliance penalty		25,000
Division 16		**Manufacture of fabricated metal products, except machinery and equipment**		
	158	Manufacture of structural metal products, tanks, reservoirs and steam generators	1,600	1,600
	159	Manufacture of structural metal products	1,000	1,000
	160	Manufacture of tanks, reservoirs and containers of metal	1,600	1,600
	161	Manufacture of steam generators, except central heating	2,000	2,000

		hot water boilers		
	162	Manufacture of weapons and ammunition		Restricted
	163	Manufacture of other fabricated metal products; metalworking service activities	2,000	2,000
	164	Forging, pressing, stamping and roll-forming of metal; powder metallurgy	3,000	3,000
	165	Treatment and coating of metals; machining	2,000	2,000
	166	Manufacture of cutlery, hand tools and general hardware	2,000	2,000
	167	Manufacture of other fabricated metal products n.e.c.	2,000	2,000
	168	Non Compliance penalty		4,000
Division 17		**Manufacture of computer, electronic and optical products**		
	169	Manufacture of electronic components and boards	20,000	20,000
	170	Manufacture of computers and peripheral equipment	15,000	15,000
	171	Manufacture of communication equipment	12,000	12,000
	172	Manufacture of consumer electronics	1,200	1,200
	173	Manufacture of measuring, testing, navigating and control equipment; watches and clocks	1,600	1,600
	174	Manufacture of measuring, testing, navigating and control equipment	1,600	1,600
	175	Manufacture of watches and clocks	1,600	1,600
	176	Manufacture of irradiation, electro medical and electrotherapeutic equipment	1,600	1,600

Division		Description		
	177	Manufacture of optical instruments and photographic equipment	1,600	1,600
	178	Manufacture of magnetic and optical media	1,600	1,600
	179	Non Compliance penalty		21,000
Division 18		**Manufacture of electrical equipment**		
	180	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus	12,000	12,000
	181	Manufacture of batteries and accumulators	12,000	12,000
	182	Manufacture of wiring and wiring devices	12,000	12,000
	183	Manufacture of fibre optic cables	20,000	20,000
	184	Manufacture of other electronic and electric wires and cables	12,000	12,000
	185	Manufacture of wiring devices	1,600	1,600
	186	Manufacture of electric lighting equipment	1,600	1,600
	187	Manufacture of domestic appliances	1,600	1,600
	188	Manufacture of other electrical equipment	1,200	1,200

	189	Non Compliance Penalty		21,000
Division 19		**Manufacture of machinery and equipment n.e.c.**		
	190	Manufacture of general-purpose machinery	12,000	12,000
	191	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines	12,000	12,000
	192	Manufacture of fluid power equipment	12,000	12,000
	193	Manufacture of other pumps, compressors, taps and valves	1,200	1,200
	194	Manufacture of bearings, gears, gearing and driving elements	1,200	1,200
	195	Manufacture of ovens, furnaces and furnace burners	1,200	1,200
	196	Manufacture of lifting and handling equipment	12,000	12,000
	197	Manufacture of office machinery and equipment (except computers and peripheral equipment)	1,200	1,200
	198	Manufacture of power-driven hand tools	1,200	1,200
	199	Manufacture of other general-purpose machinery	1,600	1,600
	200	Manufacture of special-purpose machinery	1,600	1,600
	201	Manufacture of agricultural and forestry machinery	1,200	1,200
	202	Manufacture of metal-forming machinery and machine tools	1,200	1,200
	203	Manufacture of machinery for metallurgy	1,200	1,200
	204	Manufacture of machinery for mining, quarrying and construction	12,000	12,000
	205	Manufacture of machinery for food, beverage and tobacco processing	12,000	12,000
	206	Manufacture of machinery for textile, apparel and leather production	12,000	12,000
	207	Manufacture of other special-purpose machinery		
	208	Non Compliance penalty		15,000
Division 20		**Manufacture of motor vehicles, trailers and semi-trailers**		
	209	Manufacture of motor vehicles	20,000	20,000
	210	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers	20,000	20,000
	211	Manufacture of parts and accessories for motor vehicles	12,000	12,000
	212	Non Compliance penalty		25,000
Division 21		**Manufacture of other transport equipment**		
	213	Building of ships and boats	1,200	1,200
	214	Building of ships and floating structures	1,200	1,200
	215	Building of pleasure and sporting boats	1,200	1,200
	216	Manufacture of railway locomotives and rolling stock	12,000	12,000
		Description		

	217	Manufacture of air and spacecraft and related machinery	24,000	24,000
	218	Manufacture of military fighting vehicles		Restricted
	219	Manufacture of transport equipment n.e.c.	12,000	12,000
	220	Manufacture of motorcycles	12,000	12,000
	221	Manufacture of bicycles and invalid carriages	12,000	12,000
	222	Manufacture of other transport equipment n.e.c.		
	223	Non Compliance penalty		25,000
Division 22		**Manufacture of furniture**		
	224	Manufacture of furniture	1,200	1,200
Division 23		**Other manufacturing**		
	225	Manufacture of jewellery, bijouterie and related articles	12,000	12,000
	226	Manufacture of jewellery and related articles	12,000	12,000
	227	Manufacture of imitation jewelry and related articles	1,200	1,200
	228	Manufacture of musical instruments	1,200	1,200
	229	Manufacture of sports goods	1,200	1,200
	230	Manufacture of games and toys	1,200	1,200
	231	Manufacture of medical and dental instruments and supplies	1,200	1,200
	232	Other manufacturing n.e.c.	1,600	1,600
	233	Non Compliance penalty		15,000
Division 24		**Repair and installation of machinery and equipment**		
	234	Repair of fabricated metal products, machinery and equipment	1,200	1,200
	235	Repair of fabricated metal products	1,200	1,200
	236	Repair of machinery	1,200	1,200
	237	Repair of electronic and optical equipment	600	600
	238	Repair of electrical equipment	600	600
	239	Repair of transport equipment, except motor vehicles	600	600
	240	Repair of other equipment	600	600
	241	Installation of industrial machinery and equipment	12,000	12,000
	242	Non-Compliance penalty		15,000
Division 25		**Water Collection, Bottling, Treatment and Supply**		
	243	Water Bottling, Treatment and Supply	1,200	1,200
	244	Manufacturing of Bottling Containers and other plastics containers	1,500	1,500
	245	Non-Compliance penalty		2,000

Schedule 11: South Sudan Urban Water Corporation (SSUWC)

S/No.	Taxes, Fees charges type	FY2025/26 Rate		FY2026/2027 proposed Rate	
	Volumetric	Current Rate 6M³ 8,000 SSP		6M³ 10,000 SSP	
		SSP	USD	SSP	USD
1	1st Class Res. Area	5,000		7,000	
2	2nd Class Res. Area	4,500		6,000	
3	3rd Class Res. Area	3,000		4,500	
4	Companies	200,500		300,000	
6	Government Offices	20,000		200,000	
7	NGOs offices	150,000		300,000	
8	Guest House	150,000		300,000	
9	Schools	20,000		35,000	
10	Construction Site	300,000		400,000	
11	Standpipe	45,000		60,000	
12	Public toilet	30,000		65,000	
13	Kiosk	30,000		40,000	
14	Business Centre	150,000		200,000	
15	New connection	250,000		300,000	
16	Bakery	150,000		200,000	
17	Church	3,000		20,000	
18	Mosques	3,000		20,000	
4	Hotels	150,000		300,000	

Schedule 12: National Communication Authority (NCA)

S/No.	Descriptions (describe items being charged)	Number of items/cases (estimate expected number of items or cases in a year)	Current rate (SSP) (This could be % charges or fixed amount in SSP)	Current rate (USD) (This could be % charges or fixed amount in SSP)	Proposed rate (SSP) (This could be % charges or fixed amount in SSP)

01	Fixed Telephony, Mobile Telephony, International Gateways, Backbone Networks, Broadband Networks and other public services.			License value according to Public Tender or Best offer	
02	1. Annual renewal of services license in 1 2. Fees if time to market is over one year 3.Fees in case of loss after commercial launch			1.5% of total audited Annual Revenue. 0.5% of license fee down payment. 0.5% of total audited revenue.	
03	License fee for public value-added services (pre-paid cards, sms, mms, inter-active voice services, etc.			4000	
04	Annual License Renewals for service in 3.			2000	
05	Annual License fees for spectrum bands for (GSM-CDMA-WiFi, WiMax			Administrative fees; 130,000 for each service or technology application Spectrum fees; All over the country: 9,000 per 200 KHz duplex in 800/900 MHz bands for the first 5MHZ 11,000 per 200 KHz in bands 800/900 MHz for the second five megahertz 14,000 per 200 KHz duplex in band 800/900 MHZ for the third five megahertz 3,000 per 200 KHz duplex in other bands 2,000 per 200 KHz for WIMAX TDD in 2.5, 3.3, 3.5 GHz Bands. 4,000 per 200 KHz for WIMAX FDD in 2.5, 3.3, 3.5 GHz 5,000 per 200 KHz for LTE 2. for use in a defined geographical area: Fees according to population density, or geographical area related to total population density or total geographical area of the country.	

				(Parameters set according to latest census)	
06	Annual License fees for microwave s and wireless backbone networks			190 for 3.5 MHz channel per link for bands 1 to 10 GHz. 133 for 3.5 MHz channel per link for bands more than 10GHz. 100 for point to point link (Wi-Fi/ WiMAx) on sharing bases.	
07	Numbering and Short Codes Fees • Fee for assignment of new numbering capacity • Short Codes			25 cents for each number 500	
08	VSAT for private networks for in-country use and not through licensed operators.			15,000 per year	
09	VSAT for private networks for in-country use through licensed operators.			949 for Urban Area per year. 500 for Rural Areas per year	
10	Satellite station used as network HUB for licensed public operators.			50,000 per year	
11	Satellite station used as network Gateway for licensed public operators.			150,000 for each gateway	
12	Remote satellite station used in Backbone networks for licensed public operators.			949 per station.	
13	Single ship or aircraft license.			380	
14	License for Aircraft on-board Telephone Call.			190	
15	Annual Landing Points or transit fees			47,468 per landing point paid by carrier.	
16	Annual GMPC License Fees.			50,000 Initial fee 30,000 Annual fee	
17	GMPC Scratch Card fees			3% 0f scratch card value for licensed. 10% of scratch card value for non-licensed	
18	GMPC set fees, local service provider.			91 per set	
19	GMPC set fees, foreign service provider.			91 per set	
20	License fee for automatic tracking service for private networks via local			1,899	

	provider.				
21	License Renewal Fees for automatic tracking service private network via local service provider.			500	
22	License Fees for automatic tracking service private network via foreign service provider.			2,000	
23	License renewal fees for automatic tracking services private network via foreign service provider.			1,000	
24	License Fee for Automatic Tracking Service for Public Network via local service provider			500	
25	License Renewal Fees for Automatic Tracking Service Public Network via Local Service Provider			500	
26	License Fees for Automatic Tracking Service Public Network via Foreign Service Provider.			1,000	
27	License Renewal Fees for Automatic Tracking Service Public Network via Foreign Service Provider.			1,000	
28	Fees for all connection cards and equipment used in Automatic Tracking service mentioned in 20 to 27 (not including GPS).			100	
29	Fees for the transfer of shares or addition of new share to capital through raising the amount of capital, addition of new shareholders or public offering.			½ of the market value of shares sold, offered or added if the number of those shares if the numbers of those shares is 10% or more of total shares	
30	Fees for study evaluation-manufacturing, Assembly and Technical support for all categories.			1,000	
31	Fees for study application-services mentioned in 30 above.			200	
32	Fees for Study Application-Private Telecommunication Network.			100	
33	Fees for Licensing/Renewal of Licensing of Private Telecommunication Network.			1 % of total Capital cost in the submitted study.	
34	• License Fees for manufacturing and assembly. • Renewal of License Fees for			50,000	

	manufacturing and assembly.				
35	License for essential technical support: Import of ICT Industry inputs, construction and manufacturing of ICT Network infrastructure. (Category 1, manufacturers & importers A-A &A-B).			30,000	
36	License Fees for essential technical support: Construction and Maintenance of ICT Network Infrastructure. Without import of ICT industry inputs, (Category 2).			10,000	
37	License Fees for Auxiliary Technical support: Construction and maintenance of ICT Network infrastructure. E.g. Civil works. (Category 3).			1000	
38	Annual Registration Fees for Technical support services: Electricity works, maintenance of buildings and air-conditioning, logistics. (Category 4)			5% of total capital cost in the submitted, or 3% of audited revenue.	
39	1. License Fees for services on high-tension electricity transmission line TV facilities (safety, education) not including telephone service. 2. Annual renewal fees for above 3. License fee on overhead fiber 4. License per One Kilometer of Fiber length			500 1 USD per pole per month 5 USD per Kilometer per month.	
40	1. Fees for Licensing/Renewal of Licensing for import and marketing of ICT customer premises equipment: a) Service operators b) Others. 2. Fees for Licensing/Renewal of Licensing for import and marketing of wireless equipment.			100	

41	License for service providers to any ICT/Telecom sector a) South Sudanese company b) Foreign company			50 800	
42	Fees for check & Approval of certificate of origin for one consignment.			100	
43	Fees for check, examination & issuance of type approval certificate.			100	
44	Fees for check of one consignment imported via one entry port.			100	
45	Fees for release of one consignment: 1. For operators 2. Non-operators.			50	
46	Fees per year for FM broadcasting Frequency. FM for Urban Areas: Commercial Non-Commercial Community Radio			25,000 5,000 1,500	
47	Fees per year for Rural FM broadcasting frequency			5,000	
48	License Fees renewal for technical support: Category 1- A-A manufacturers Category 1- A-B, Importers Category 2 Category 3 Category 4			10,000 10,000 5,000 2,000 500	
49	Fees for study evaluation for automatic tracking service public network.			200	
50	Fees for study evaluation for automatic tracking service private network.			200	
Licensing and Annual Revenue Fees for Wireless equipment and private networks					
1	Portable set, VHF/UHF 1-5watt			10	
2	Station or set, HF/VHF			30	
3	One-channel Repeater, VHF/UHF			30	
4	Frequencies for technical and scientific research, per one set or band.			10	
Long Range Equipment:					
1	HF set, more than 100w			40	
2	HF set, 100w			30	
3	Each additional HF channel			20	

4	HF set for temporary use. Per month.			20	
Short Range equipment					
1	VHF equipment, more than 25w			10	
2	VHF equipment, 25w or less			15	
3	One-channel Repeater			20	
4	Multi-channel repeater. Per additional channel			5	
5	VHF additional channel			10	
6	Studio to Transmitter Link			200	
Entry release fees for terminal and customer premises equipment for non-licensees					
1	Wireless telephone set less than 500-meter range			15	
2	Wireless telephone set more than 500 meter and less than 5km			25	
3	Wireless telephone set more than 5 km and less than 30km			50	
4	Wireless telephone set more than 30km and less than 100km			75	
5	Normal telephone set			1	
6	Telephone set with memory			2	
7	Telephone set with multipurpose			5	
8	Cellular (mobile) telephone set			10	
9	Fax machine			25	
10	IP Exchange			1,500	
11	Exchanges with common features				
Licensing and renewal of licensing fees for Postal Services					
1	Preliminary advance payment for public post operator			Determined by license agreement	
2	License fees annual renewal for public post operator			License fees annual renewal	
3	Initial license fees and renewal fees for National and International express mail service			15,000 and 5000	
4	Initial license fees and renewal fees for national express mail service only			5,000 and 1500	

Schedule 13: Media Authority

S/NO	Annual Charges/Fees	FY2025/26		FY2026/2027	
A	**TELEVISION STATIONS/CHANNELS**	**SSP**	**USD**	**SSP**	**USD**
1	Large Television Stations (5 or more boosters/digital)	2,500,000		**6,000,000**	
2	Medium Television Stations (2 to 4 boosters/digital)	1,500,000		**5,00,000**	
3	Small Television Stations (One booster/digital)	850,000		**4,500,000**	
B	**COMMERICAL RADIO STATIONS**				
4	Large FM Radio Stations (5 or more broadcast outlets)	1,200,000		**5,500,000**	
5	Medium FM Radio Stations (2 to 4 broadcast outlets)	850,000		**5,000,000**	
6	Small FM Radio Stations (One broadcast location)	509,000		**4,500,000**	
C	**COMMUNITY RADIO STATIONS**				
7	Large FM Radio Stations (5 or more broadcast outlets)	1,000,000		**4,000,000**	
8	Medium FM Radio Stations (2 to 4 broadcast outlets)	650,000		**3,500,000**	
9	Small FM Radio Stations (One broadcast location)	357,000		**3,000,000**	
10	Repeater Frequency	306,000		**2,500,000**	
D	**PRINTING PRESSES/PUBLISHERS**				
11	Printing Presses	2,500,000		**9,000,000**	
12	Advertisement companies	2,500,000		**7,000,000**	
13	Designing Companies	306,000		**6, 000,000**	
14	Film Enterprises	200,000		**4,800,000**	
15	Newspapers	250,000		**1,500,000**	
16	Magazines	100,000		**1,000,000**	
E	**FOREIGN FILMING PERMITS**				
17	Long Documentary (5 or more locations)		**1,500**		**700**
18	Medium Documentary (3 to 4 locations)		**1,000**		**500**
19	Short Documentary (1 to 2 locations)		**500**		**300**
F	**NATIONAL FILMING PERMITS**				
20	Long Documentary (5 or more locations)	50,000		200,000	
21	Medium Documentary3 to 4 locations)	30,000		150,000	
22	Short Documentary (1 to 2 locations)	20,000		100,000	
G	**ACCRREDITATION OF FOREIGN JOURNALISTS**				
23	Foreign Journalists (4 to 6 Months)		**100**		**100**
24	Foreign Journalists (1 to 3 Months)		**50**		**50**
H	**ACCRREDITATION OF NATIONAL JOURNALISTS**				
25	National Journalists (12 Months)	50,000		**50,000**	
26	National Journalists (1 to 6 Months)	40,000		**40,000**	
I	**TEMPORARY IMPORTATION OF MEDIA EQUIPMENT**				
27	Equipment for individual Journalists (clearance)	100,000			**25**
28	Equipment for a crew of Journalists (clearance)	150,000			**50**
J	**FOREIGN MEDIA HOUSES**				
29	Television Channels		**8,720**		**8,720**
30	Radio		**7,695**		**7,695**
K	**Digital Media Service Providers (Or 2% of annual profit)**				
31	Digital Video Broadcasting – Terrestrial (DVB-T)	6,000,000		**10,550,000**	
32	Digital video broadcasting – handheld (DVB-H)	6,000,000		**10,550,000**	
33	DSTV Subscriber Dealer	2,500,000		**5,500,000**	
L	**Other Media Enterprises**				

34	Media Union Group	375,000		**1,375,000**	
35	Media Advocacy Group	505,000		**1,505,000**	
M	**FINES**				
36	Late renewals of licenses (more than 3 moths)	200,000		**1,000,000**	
37	Major media violations	3,000,000		**3,000,000**	
38	Medium media violations	1,000,000		**1,500,000**	
39	Minor media violations	850,000		**1,050,000**	

Schedule 14: South Sudan Electricity Authority (SSEA)

S/N	**Charges/fees**	**FY2025/26 Rates**		**FY 2026/2027 Proposed Rates**	
		SSP	**USD**	**SSP**	**USD**
1	Network Fees 1st & 2nd Class	4,200/ Household		4,200/Household	
2	Network Fees 3rd Class	2,700/ Household		2,700/Household	
3	Domestic Consumer	25/KWh		25/KWh	
4	Commercial Consumer	31/KWh		31/KWh	
5	Industrial Consumer	37/KWh		37/KWh	
6	Government Consumer	37/KWh		37/KWh	

Schedule 15: Ministry of General Education & Instruction

S/No.	**Charges/fees**	**FY2025/26 Current Rates**		**FY2026/27 proposed Rates**	
	Basic & Secondary School	**SSP**	**USD**	**SSP**	**USD**
1	Private School Reg./ Renewal of Certificate - National (primary & Secondary schools)		200		**200**
2	(Private School) Reg. International/Renewal of Certificate (Primary & Secondary Schools)		500		**500**

EXAMINATION COUNCIL

	Description	FY2025/26 Current Rates		FY2026/2027 proposed Rates	
		SSP	USD	SSP	USD
1	**Candidates Registration**				
	CPE Public School	5,000		100,000	
	CPE Private School	5,000		150,000	
	CSE Public School	10,000		150,000	
	CSE Private School	10,000		250,000	
2	**Certification Production**				
	CPE Certificate	10,000		40,000	
	CSE Certificate	15,000		50,000	

Schedule 16: Ministry of Higher Education, Science and Technology

No	Fees/Charges	FY2025/26 Rates		FY 2026/27 proposed Rates	
		SSP	USD	SSP	USD
	(i) Local and foreign private universities fees				
	A) Application				
1	Foreign universities (Application)		100,000		100,000
2	Local private universities (Applic)	20,000,000		20,000,000	
	B) Inspections				
3	Foreign universities, Inspection annually		25,000		25,000
4	Local private universities	50,000,000		50,000,000	
	C) Evaluation				

5	Foreign universities		75,000		75,000
6	Local private universities	30,000,000		30,000,000	
	D) License				
7	Foreign universities		7,500		7,500
8	Local private universities	60,000,000		60,000,000	
	E) Annual Assessment				
9	Foreign universities		7,500		7,500
10	Local private universities	15,000,000		15,000,000	
	(ii) Administration and authentication fees Admission form (National and Aliens)				
11	- General administration	10,000		20,000	
12	- Direct/private	15,000		30,000	
13	- Distance/upgrading	20,000		40,000	
14	- Mature intake	25,000		50,000	
	Authentication of certificate (National)				
16	- Diploma/Bachelor degree	5,000		10,000	
17	- PG Diploma/Master's degree	10,000		20,000	
18	- PhD	15,000		30,000	
	Authentication of certificate (Aliens)				
19	- Diploma/Bachelor degree		200		200
20	- PG Diploma/Master's degree		250		250
21	- PhD		300		300
	Evaluation of foreign certificates				
22	- Diploma/Bachelor degree	40,000		80,000	
23	- PG Diploma/Master's degree	50,000		100,000	
24	- PhD	60,000		120,000	
	(iii) Scholarships application fee				
25	- Scholarship form	15,000		30,000	

Schedule 17: Drug and Food Control Authority

S/No.	Charges/fees	FY2025/26 Current Rates		FY2026/27 proposed Rates	
		SSP	USD	SSP	USD
1	Minor contravenes/fines (fail the contraventions of pharmaceutical form, medical devices, and cosmetics fees)	800,000		800,000	
2	Minimum contravenes	1,800,000		1,800,000	
3	Major contravenes	2,800,000		2,800,000	
	Registration and licensing	500,000		750,000	
4	Re-evaluation for the premise of themanufacturing company		5,000		5,000
5	Registration certificate of foreign manufacture company	140,000		140,000	
6	National/Local license renewal	100,000		100,000	
7	National manufacture licenserenewal				
8	Local representative of foreign manufacture				
9	Operating wholesale license	140,000		750,000	
10	Renewal of operating wholesale license	100,000		700,000	
11	Suitability of premises license i.e. importers, wholesale	14,000		140,000	
12	Suitability of premises (retail pharmacy)			1,400	
13	Suitability of premises license (drug shops)			350	
14	Operating license (pharmacy)			7,500	
16	Application for import fee (Pro-forma value)	3%		3%	
17	Import verification fee			70,000	
	Import verification fee for NGOs			70,000	
	Inspection	70,000		70,000	
18	Inspections of premises (wholesalers)	140,000		200,000	
19	Disposal fee per kilogram	150,000		150,000	
	Quality control laboratory				
20	Drug notification fees		50		50

21	Pharmaceutical dosage form dossierform evaluation fee		200		200
22	Medicines provisional registration fee		100		100
23	Issue final registration certificate and registration for every pack andstrength fee		1,000		1,000
24	Manufacture Company dossierevaluation fees		200		200
25	Cosmetics analysis fees		200		200
26	Registration of cosmetics fees		1,000		1,000
27	Medical devices registration		1,000		1,000
28	Medical consumable registrationfees		500		500
29	CGMP inspection of premises fees (Manufacture Companies)		4,000		4,000
30	Full compendium analysis		500		300
31	Retention fees		300		300

Schedule 18: Ministry of Health

S/No.	Charges/fees	FY2025/26 Rates		FY2026/2027 Proposed Rates	
		SSP	**USD**	**SSP**	**USD**
1	Assessment of Age Certificate	15,000		15,000	
2	Referral Case Abroad		200		200
3	Endorsement of Certificate		50		50
4	Medical Fitness Exams	5,000		5,000	
5	Death & Burial Certificate	1,000		1,000	

Schedule 19: South Sudan Civil Aviation Authority (SSCAA) FY 2026/2027

S/N	Item/ type of Aircraft	Weight	FY2025/26 Current Rate	FY2026/27Proposed Rate

			SSP	**USD**	**SSP**	**USD**
A - International Flights Landing Fees, navigation Charges and Security Charges						
1	All Aircraft from 1 up to 4 Ton	1 - 4 tons		171		**171**
2	All Aircraft from 5 up to 10 ton	5 - 10 tons		207		**207**
3	All Aircraft from 11 up to 20	11 - 20 tons		264		**264**
4	All Aircraft from Q400	29 tons		474		**474**
5	All Aircraft E190	46 tons		623		**623**
6	All Aircraft DC 9 – 50	54.93 tons		701		**701**
7	All Aircraft B737-800	70.53 tons		911		**911**
8	All AIRCRAFT A 320	73 tons		933		**933**
9	All Aircraft IL76	170 tons		1,995		**1,995**
10	All Aircraft B767-300 ER	186.88 tons		2,163		**2,163**
11	All Aircraft B747-400	396.89 tons		4,263		**4,263**
12	Charges for Navigation service (en Route)	By nautical mile		3 USD per one nautical mile		3 USD per one nautical mile
B - Domestic Flights Landing Fees, navigation Charges and Security Charges						
1	All Aircraft	1 - 4 tons		115		**115**
2	All Aircraft	5 - 10 tons		147		**147**
3	All Aircraft	11 - 20 tons		178		**178**
4	All AN 26	24 tons		213		**213**
5	All Aircraft AN 74/72	34.5 tons		278		**278**
6	All Aircraft DC 9 - 50	54.93 tons		368		**368**
7	All Aircraft B737- 800	70.53 tons		455		**455**
8	All AIRCRAFT A 320	72.58 tons		465		**465**
9	All Aircraft IL76	170.55 tons		1000		**1000**
10	All Aircraft B767-300 ER	186.88 tons		1081		**1081**
11	All Aircraft B747- 400	395 tons		2128		**2128**
C - Charges for opening Airport after the closing of Airport (on request).						
1	Charges for reopening			2000		**2000**

	airport after airport closing (on request)					
D - PASSENGERS SERVICE Charges (fee)						
1	International Flight			30		**30**
2	Domestic Flight			15		**15**
E - PARKING FEES						
1	Less than 20			15		**15**
2	20 tons and less than 40 tons			20		**20**
3	40 tons and less than 100 tons			35		**35**
4	100 tons and less than 200 tons			50		**50**
5	200 tons and less than 300 tons			70		**70**
6	300 tons and above			100		**100**
F - Landing permit						
1	1 to 10 tons			100		**100**
2	11 to 30 tons			150		**150**
3	31 to 60 tons			200		**200**
4	61 tons and above			300		**300**
I - Charges for Annual License, Ground Handling Equipment, machines and Driving License at the Tarmac						
1	Heavy equipment and Machines		60,000		67,732	
2	Light equipment and Machine		30,000		34,000	
3	Permanent Driving Licenses		60,000		67732	
4	Provisional Driving license		45,000		49,670	
5	Permit for Vehicles and provisional		45,000		49,670	
6	Certificate of Ground		16,185,000		18,432,021	

	Handling					
7	Renewal of Ground Handling Certificate		8,092,500		9,211,511	
8	Validation of Air Operation Certificate (AOP).			5,000		**5,000**
9	Renewal of Air Operation Certificate (AOP)			2,500		**2,500**
10	Approval (GSA) International Companies		5,300,000		6,032,636	
11	Renewal (GSA) International Companies		2,650,000		3,016,318	
12	Approval for GSA National co. Domestic		1,325,000		1,508,169	
13	Renewal of GSA National Cos. Domestic travels		662,500		724,085	
J - ENTRANCE FEE						
1	Trucks		50,000		58,701	
2	Vehicles		25,000		29,351	
K - External Parking Area						
1	Entrance charges		3000		5000	
2	Extra- Hours or it is Equivalent		1500		2500	
L - Airport ID CARDS						
1	Staff Terminal and Tarmac		182,000		207,710	
2	Terminal		142,000		162,566	
3	Apron		162,000		185,133	
4	ID for public relations (foreigners)			50		50
5	Personal temporary ID 60 days		71,000		81,278	
6	Issuance of Identity (public relationship)		200,000		225,772	
7	Issuance of permit for		20,000		22,577	

	one day personnel					
8	Issuance of provisional entrance for light truck.		3,137,000		3,571,718	
9	Issuance of provisional permit entrance of truck one Year		6,346,000		7,224,714	
10	Issuance of provision entrance for vehicles one Year		1,983,000		2,557,723	
11	Personal temporary ID 30 days		35,500		40,639	
12	Personal temporary ID 7 days		18,000		22,577	
L - CHARGES FOR RENTING						
			Per Meter Squire		Per Meter Squire	
1	Warehouses and fuel Deport		13,000		45,154	
2	Offices inside the Terminal		52,000		194,164	
3	Ground Handling companies And fueling companies.		13,000		45,154	
M - Fuel service charges						
1	Charge for Jet A1			0.03 per liter		**0.05 per Liter**
N - VIP lounge Charges fee						
2	Non-Governmental Body (VIP)			50 Departure 30 Arrival		**50 Departure 30 Arrival**
3	Governmental Body Embassies & Consulate			50 Depart		**50 Departu**

	(VIP)			ure 30 Arrival		**re 30 Arrival**
4	First Class passengers (Business class) VIP			40 Departure 25 Arrival		**40 Departure 25 Arrival**
O - Departure passengers Handling System usage						
1	Boarding pass (counter checking service) SIETA			0.80 per boarding pass		**0.80 per boarding pass**
P - Penalties						
1	Charges for Fines on spillage of Oil, Fuel on the Tarmac (Apron)		13,000 per meter Squire		45,154,000 per meter squire	
2	Charges for throwing garbage on the apron 9tarmac).		160,000		180,617,000	
3	Collect a fine of maintenance of a plane at Tarmac (Apron)		486,000		550,340,000	
4	Non-registration of movements data in book 1 and 10		182,000		207,710	
5	Cancellation of scheduled Flights without notification		714,000		812,780	
6	Collect a fine on equipment or Vehicle working without license		119,000		135,463	
7	Registering incorrect data and information in airports statistics Register book		404,000		460,576,000	

8	Any vehicle entering the airport without entrance pass or without paying the entrance fee will be fine		150,000		171,587	
9	Carrying passengers in cargo aircraft without permission			500		500
10	Leaving goods on apron for long time			200		200
11	If passengers of any schedule flight or charter occupying the gate in the terminal for more than two Hours		396,643 per one hour domestic	100 per one Hour Interna tional	451,545 per one Hour	100 per one Hour
12	Carrying passenger(s) without Visa contrary to any other charges' collectable by immigration authority.			250		250
Q - Charges for Transportation of passengers and Aircraft crew						
1	International Travels (passengers)			50		50
2	Domestic Travels		91,000		112,886	
3	Aircraft crew		60,000	25	68,000	25
R - Charges for Rent Estate, Shop and Advertisement						
R-1 Charges for Rent of Duty-Free Shop						
N/S	**Estate Name**	**Estate's Location**	**Pre-Meter Squire**		**Pre-Meter Squire**	
01	Office	Terminals/Inte rnal Area	45,000		49,670	
02	Office	External Area	23,000		27,093	
03	Spaces for Exhibition & Sales	Internal Area	32,000		36,124	
04	Spaces for Exhibition & Sales	External Area	32,000		36,124	

05	Hangers for Aircraft Maintenance	Internal Area	32,000		36,124	
06	Hangers for Ground Equipment	Internal Area	32,000		36,124	
07	Parking for Ground Equipment	Internal Area	6,500		9,031	
08	Warehouse for Goods (constructed by the Civil Aviation Authority)	Internal Area	32,000		36,124	
09	Land for construction of warehouse for goods)	Internal Area	32,000		36,124	
10	Hangers for Aircraft Supply	Internal Area	32,000		36,124	
R-2 Charges for Rent of Duty-Free Shop						
N/S	**Building**	**Location**	**Pre-Meter Squire**		**Pre-Meter Squire**	
01	Exhibition & Sales	Terminal	120,000		135,463	
02	Commercial Complex	Airport Ground	120,000		135,463	
03	Warehouse	Internal Area	32,000		36,124	
04	Warehouse	External Area	32,000		36,124	
R-3 Charges for rent of estates for Banks, FOREX and Hotel's Offices						
N/S	**Location**		**Pre-Meter Squire**		**Pre-Meter Squire**	
01	Terminal		120,000		135,463	
02	Outside terminal		60,000		67,732	
R-4 Advertisement Charges						
N/S	**Location**		**Pre-Meter Squire**		**Pre-Meter Squire**	
01	Terminal		20,000		22,577	
02	Airport Entarance		15,000		18,061	
03	Airport Fence		10,000		13,546	
R-5 Charges for rights of concessions						
N/S	**concessions**		**Pre-Meter Squire**		**Pre-Meter Squire**	
01	Refueling		21,418,000		24,383,410	

02	Duty free Shop & others		9,519,000		10,837,071	
03	Buffet Passengers Terminal (Exit)		3,570,000		4,063,902	
04	Buffet Passengers Terminal (Exit – Transit)		1,785,000		2,031,950	
05	Buffet Passengers Terminal (Arrival)		2,380,000		2,709,268	
06	Buffet External Area		1,190,000		1,354,634	
07	Buffet Staff		120,000		135,463	
08	Commercial Places a part from duty-free shop		1,190,000		1,354,634	
09	Public Transport Vehicles		198,000		225,772	
10	Personal Vehicles		32,000		36,124	
11	Limousine Cars		3,585,000		4,081,963	
12	Taxi Cars		2,986,000		3,400,131	
13	Advertisements		79,328,000		90,308,926	
14	Packaging of Luggage and goods		1,190,000		1,354,634	
15	Allocation of site for luggage unattended for in warehouse		7,140,000		8,127,803	

Schedule 20: Ministry of Transport

Proposed tariff rates for the fiscal year 2026/2027 for the Directorate of Road Transport and Safety Management

S/No.	Description of items	Sub Total Fees ($)	VAT ($)	FY2025/26 Current Rates		FY2026/2027 Proposed Rate	
				SSP	USD	SSP	USD
1	International NGO Vehicle	250	22		300		300

2	Annual Vehicle Road License	50			50		50
3	New NGO Motor cycle	130	10		150		150
4	Annual Motor Cycle Road License	30			50		50
5	International Organization IO Vehicle	250	22		300		300
6	Annual Vehicle Road License	50			50		50
7	New NGO Motor cycle	130	10		150		150
8	Annual Motor Cycle Road License	30			50		50
9	National NGO Vehicle	120,000 (SSP)	10,500 (SSP)	500,000		150,000	
10	Annual Vehicle Road License	30,000 (SSP)		250,000		50,000	
11	New NGO Motor Cycle	80,000 (SSP)	7,200 (SSP)	300,000		100,000	
12	Annual Motor Cycle Road License	30,000 (SSP)		30,000		50,000	
13	Government Vehicle	60,000		250,000		100,000	
14	Annual Vehicle Road License	20,000		150,000		50,000	
15	New Government Motor Cycle	50,000		200,000		80,000	
16	Annual Motor Cycle Road License	20,000		150,000		50,000	
17	Companies Transport Operation License			1,000,00		500,000	
	A. Licensing and Inspection Charges (No Proposal Submitted for FY 2026/2027)						
1	GOSS Vehicles Licensing			100,000		100,000	
2	GOSS Vehicles renewal (Inspection)			50,000		50,000	
3	National NGO Vehicle Licensing				150		150
4	National NGO Licensing (Renewal)				50		50
5	International NGOs vehicle Licensing				272		272
6	International NGOs vehicle-renewal				50		50
7	Transport Operation License			30,000		30,000	
8	New NGO Motorcycle			60,000		60,000	
9	Motorcycle renewal			30,000		30,000	

10	Vessel/Tugboat license (by tonnage)			350,000		350,000	
11	Motorboat License (by tonnage)			15,000		15,000	
12	Motorboat Dockage per departure (by tonnage)			200,000		200,000	
13	Port Service			100		100	

(B) . River Transport`s Charges

S/No.	Charges/fees	FY2025/26 Current Rates SSP	FY2026/2027 Proposed Rates SSP
1	**Shipping license for**		
	1.1 Tugboat/pusher/Barges/vessel	600,000	1,000,000
2	**Shipping license for**		
	2.1 motorboat/speed boat/pleasure boat	350,000	500,000
3	Building permit for motorboats/vessels	2,500,000	5,000,000
4	**Temporary marine License for crews /captains for**		
	4.1 tugboats/self –propel barges	400,000	400,000
	4.2 motorboats/pleasure boats	200,000	200,000
5	Plate numbering & identification for vessels/tugboats/barges	1,000,000	1,000,000
	5.1 Process for obtaining official registration /logbook for vessels/tugboats/barges/self-propelled barges	250,000	250,000
6	Plate numbering & identification for motorboats /speed boats	700,000	700,000
	6.1 Process for obtaining official registration/logbook	100,000	100,000

7	**Dockage**	**Per departure**	
	7.1 vessels (self –propel, tugboats, Barges etc.	400,000	500,000
	7.2 Big cargo motorboat, 100 ton – above	200,000	300,000
	7.3 small cargo motorboat, 99 ton –below	100,000	150,000
	7.4 dockage at Jetty/pier per day per cargo motorboat	50,000	100,000
	7.5 dockage at Jetty/pier per day per vessel/ self –propelled barges/barges	100,000	200,000
8	Port service fee charge for various commodities loaded/unloaded in river ports	15,000	25,000
9	Penalty charges for any negligence by river transport operators	500,000	500,000

Schedule 21: Ministry of Environment and Forestry

S/No	**Charges/fees**	**FY2025/26 Current Rates**		**FY2026/2027 proposed Rates**	
		SSP	**USD**	**SSP**	**USD**
1	Teak Poles	200		200	
2	Teak Logs		200		500
3	Sawn Teak Timber		300		500
4	Sawn Mahogany Timber		350		1,000
5	Sawn Soft Timber		300		300
6	Round Teak Logs		200		350
7	Round Eucalyptus Logs		100		200
8	Light Teak Poles	80		2,500	
9	Medium Teak Poles	150		3,500	

10	Heavy Teak Poles	200		4,500	
11	Fence Poles	120		3,000	
12	Photo/Origin Certificate	350		3,500	
13	Certificate of Origin	350		5,000	
14	Teak Seed	600		600	
15	Other Logs Species		100		450
16	Teak Timber		300		500
17	Soft Wood		100		350
18	Other Timbers		350		600
19	Power saws			150,000	
20	Mobile Saw Mill			250,000	
21	Fixed/Heavy Saw Mills			500,000	
22	Certificate of Origin (Gum Arabic)	350		5,000	
23	Phyto-Sanitary (Gum Arabic)			3,500	
24	Honey (Lit)			350	
25	Lulu (Shea nut butter)			350	
26	Palm Oil (Lit)			350	
27	Teak Seeds/90kg			6,000	
28	Eucalyptus seeds/kg			8,000	
29	Environmental fee on Plastic bottles (500ml)				0.01
30	Environmental fee on Plastics (600ml and above)				0.02
31	Environmental fee on per-foam per Kg				0.03
31	No objection or authorization letter for companies			1,000,000	
32	No objection or authorization letter for NGOs, CBOs etc.			500,000	
33	Review of ESIA				500

34	No objection or authorization letter for Environmental and Social Impact Assessment (ESIA), 10% of the total project cost				
35	No objection or authorization letter for transportation of hazardous waste and scrap metal or materials			5,000,000	
36	No objection or authorization letter for transportation of samples of soil, water etc. for laboratory tests outside the country				500
37	No objection or permit for operation of environmental (Mgt) consultancy firm			1,000	
38	Freelance environment consultant			500	

SCHEDULE 22: MINISTRY OF WILDLIFE CONSERVATION AND TOURISM

S/No.	Charges/Fees	FY 2025/26 Approved Rate		FY 2026/27 Proposed Rate	
		SSP	USD	SSP	USD
1.	National Park Entry Fees (Foreign Visitors)		100		50
2.	National Park Entry Fees for Children(Foreign Visitors)		50		25
3.	National Parks-Group (Students andResearchers)		300		300
4.	Foreign-Resident Fees for Adult		50		40
5.	Foreign-Resident Fees –Children		30		20
6.	Foreign-Resident Fees-Group (from 5 to 10 persons)		1,000		1,000

7.	South Sudanese Visitors-Adult	50,000		50,000	
8.	South Sudanese Visitors-Children	10,000		10,000	
9.	South Sudanese Visitors-Group (5 to 10)	350,000		350,000	
10.	Application Form for tour and travel agent	500,000			100
11.	Registration of Tour Companies (Foreign Co.)		3,000		1,000
12.	Registration of Tour Companies (Local Co.)	2,000,000			500
13.	Renewal of Tour & Travel Agent (ForeignCo.)		2,000		500
14.	Renewal of Tour & Travel Agent (Local Co.)	1,300,000		1,000,000	
15.	Penalty/Fines (Local / Foreign)	3,000,000		3,000,000	5,500
	GUIDED GAME DRIVER (PRIVATE)				
16.	Foreign Tourists (Resident and Non-Resident)		150		150
	GUIDED GAME DRIVES (SSWS)				
17.	Foreign Tourist (Resident and Non-Resident)		100		100
	HOTEL CLASSIFICATION CERTIFICATE FEE				
18.	5 STARS		20,000		5,000
19.	4 STARS		15,000		4,000
20.	3 STARS		10,000		3,000
21.	2 STARS		5,000		2,000
22.	1 star		3,000		1,000
23	Boutique Hotel		3,000		500
24.	Lodges		3,000		1,000
25.	Restaurant		2,000		500
26	Villa		3,000		1,000
27	Motels		3,000		1,000
28	Resorts		10,000		1,000
29	Villa Cottages, and Serviced Apartments		2,000		2,000
30	Convention center		5,000		1,500
31.	Application Fee for Designated Tourist Facility (DTF)		2,000		1,500
32.	Renewal of Operating License		3,000		1,000
33.	Penalty for Offences and Violations		10,000		10,000

	TOURIST LEVY ON ACCOMMODATION, FOOD AND BEVERAGES, AND OTHER SERVICES				
34.	Catering levy		10%		10%
35.	Service Charge		10%		10%
	TOURIST CAMPING SITE				
36.	Public Campsite (per Night)				300
37	South Sudanese (Adult)	200,000		100,000	
38	South Sudanese (Children)	120,000		50,000	
39	South Sudanese (Group) from 5 to 10 persons	40,000		500,000	
40	Foreign Resident (Adult)		200		100
41	Foreign Resident (Children)		100		50
42	Foreign Resident (Group) from 5 to 10 persons		1,000		1,000
43	Foreign Non-Resident (Adult)		300		150
44	Foreign Non-Resident (Children)		250		50
45	Foreign Non-Resident (Group) from 5 to 10 persons		3,000		1,500
.	**PRIVATE/SPECIAL CAMPSITE (PER NIGHT)**				
46	South Sudanese (Adult)		200	200,000	
47	South Sudanese (Children)		150	50,000	
48	South Sudanese (Group) from 5 to 10 persons		2,000	500,000	
49	Foreign Resident (Adult)		500		200
50	Foreign Resident (Children)		300		20
51	Foreign Resident (Group) from 5 to 10 persons		5,000		3,000
52	Foreign Non-Resident (Adult)		1,000		500
53	Foreign Non-Resident (Children)		500		50
54	Foreign Non-Resident (Group) from 5 to 10 persons		3,000		2,000
	MOUNTAIN CLIMBING/HIKING PER A TRIP				
55	South Sudanese (Adult)	1,000		5,000	
56	South Sudanese (Children)	500		2,000	
57	South Sudanese (Group) from 5 to 10 persons	2,000		100,000	
58	Foreign Resident (Adult)		2,000		100
59	Foreign Resident (Children)		1,000		20

60	Foreign Resident (Group) from 5 to 10 persons		3,000		1,500
61	Foreign Non-Resident (Adult)		1,000		200
62	Foreign Non-Resident (Children)		500		20
63	Foreign Non-Resident (Group) from 5 to 10 persons		3,000		2,000
	OPERATIONAL LICENCES AND STICKERS OF TOURISTS VEHICLE				
64	Local Sticker fee		100		100
65	Foreign Sticker fee		200		200
66	Tour and Travel Agent Manager License		200		200
67	Hotel Manager License		200		10% of DTF operating License
68	Local Tour Guide License		100		100
69	Foreign Guide License		500		500
70	Local Driver Guide License		100		100
71	Foreign Driver Guide License		250		250
72	Souvenir License		100		100
73	Boat Cruising License Fee		300		300
74	Car hire operational license		100		100
75	Operational license for Properties of Enterprises Offering Camps and Camping Equipment for Hire		500		500
76	Operational license for the Tented Camps Lodges and Hotels in the Protected Areas		1,000		1,000
77	Tourism Environmental Impact Assessment License (TEIA in ProtectedAreas)		100		100
78	Motor Boat Pollution Fees (for disturbing aquatic species/animals such as crocodiles,hippos, Nile lichen, and their habitats).		100		100
	VEHICLES FEES PER DAY				
79	Less than 6 Seats		200		200
80	6-12 Seats		200		300
81	13-24 Seats		300		350
82	25-44 Seats		400		450
83	45 Seats and above		500		500

	Aircraft (Single Landing Fees in Protected Areas)				
84	Aircraft with less than 3 Seats		500		1,000
85	3-6 Seats		700		1,500
86	7-14 Seats		1,000		2,000
87	15-20 Seats and Above		1,200		3,500
89	Helicopters landing in National Parks		1,750		2,000
90	Helicopters flyover in the protected areas		1,750		2,000
	ANNUAL PASS				
91	Motor Boat Excursion Annual Pass (i.e. forR Nile Annual Pass for Private Non- Commercial boats and Commercial touristvessels)		500		500
	SPECIAL SERVICES AND ACTIVITIES				
92	Night Game Drive (per person Trip)		200		200
93	White Water Rafting (per person- per Foreign Visitors-per day)		100		100
94	Sport Fishing (per line-per day)		100		100
95	Walking Safaris (per person per day)		30		30
96	Filming and Photographing (per day)		1,000		1,500
97	Nature and bird watching (per day)		150		150
98	Cultural Visit (per person up to 3hrs)		100		100
99	Scenic and Sightseeing (per day)		100		100
100	Other Special Services and activities)	20,000		20,000	
101	City Tour (Per day/per person		50		50
102	Visit to heritage site per a person		100		100
103	Cultural visit per a person		100		150

Schedule 23: Ministry of Foreign Affairs and International Cooperation

S/NO	Fees/ charges of items	Current rates SSP FY 2024-2025	Current rates USD (foreigners)	Proposed rates SSP FY 2025-2026	Proposed rates USD (foreigners)
1	Basic/ Secondary School certificates	400	15	4,000	20
2	Medical Referral	1,000		4,000	25
3	Medical Fitness			5,000	20
4	Power of Attorney Certificates	1,000		15,000	50
5	Power of Attorney Special	2,000		20,000	50
6	Diploma/Bachelor Degree	10,000	25	15,000	25
7	Birth & Age Assessment	700		5,000	50
8	Attestation Certificate	500		15,000	50
9	Post Graduate Diploma/ Master Degree.	1,500	35	20,000	40
10	Certificates of Disappearance	10,000		20,000	50
11	Resident/ Citizenship/ Experience Certificates			20,000	50
12	Warrant of Arrest			15,000	50
13	Marriage/ Divorce Certificates	2,000		20,000	50
14	Inheritance Certificates	2,000		20.000	100
15	Driving License	1,000	25	20,000	50
16	To whom it may concern	4,000		15,000	50
17	National/ International Companies	4,000		20,000	100
18	SS General Medical Council Certificates			10,000	100
19	Sales Agreement/ Vehicles	6,000		20,000	100
20	Project/ Loan/ Form (Contracts)			20,000	100
21	Organization/Association/ Corporation			20,000	100
22	Fire Arms/ Gun.	6,000		20,000	100
23	Free of Charge Certificates/ Tax			50,000	200

	Exemption				
24	Death Certificate	500		5,000	25
25	Basic & Secondary Certificates (Foreign)	600		8,000	
26	University (Diploma & Degree) Foreign.			20,000	
27	Post G. Diploma/ Master Degree (Foreign)			25,000	
28	PHD Degree (foreigner)		50		50
29	PHD Degree	2,000		35,000	
30	Authorization Certificates	2,000		15,000	50
31	Certificate of Undertaking	3,000		15,000	50
32	Attestation Certificate	500		15,000	50
33	Membership Certificate	1,500		15,000	
34	Bank Statement	3,000	25	20,000	50
35	Others	1,000	25	20,000	50

Schedule 24: Ministry of Labour (Work Permit fees)

S/No.	W/Permit Class	Work Permit Description	FY2025/26Current Rates (USD)	FY2026/2027 Proposed Rates (USD)
1	A	For large foreign capital investors in companies,industries, fishing, agriculture, mining, andtransportation sectors	6,000	6,000
2	B	For foreign professional employees in industries, privatecompanies, public cooperation, fishing, mines, transportation, and music bands	3,500	3,500
3	C	For Foreign professional and service providers such as medical personnel, lecturers, consultants, technicians, and	3,000	3,000

		others		
4	D	For Religious/Missionaries and Researchers	500	500
5	E	For peasants and unskilled foreign employees	1,000	1,000
6	F	Work permits digital system	1,000	1,000
	All work permit classes (A-F) above are valid for a year and renewablebased on meeting all the requirements.			

Note: Some companies or organizations do not disclose their employees who foreigners. E.g. ARC and some Hotels

S/No.	Description	FY2025/26 Current Rates (USD)	FY2026/2027 Proposed Rates (USD)
1	Consultants and Managers	5,000	5,000
2	Professionals	3,500	3,500
3	Technicians	1,500	1,500
4	Skilled Workers	1,000	1,000
5	Unskilled Workers	1,500	1,500
6	Religious/Missionary/Volunteers Processing Fees	500	500
7	Work Permit Digital System Fees	200	200
8	Penalty to employer for not processing work permit for each employed individual without work permit	15,000	15,000
9	Penalty for individual self-employed for not processing work permit	1,000	1,000

Schedule 25: Relief & Rehabilitation Commission (RRC)

Registration of Non-Governmental Organization (INGO or NNGO)

S/No.	Taxable Item	FY2025/26 Current Rate		FY2026/2027 Proposed Rate	
		SSP	USD	SSP	USD
1	International NGO		5,000		5,000

2	National NGO		500		500
3	Faith Based NGO		250		250
4	Community Based NGO		250		250
5	Annual Renewal (INGO)		2,000		2,000
6	Annual Renewal (NNGO)		250		250

Schedule 26: Ministry of Interior

Schedule 26(a): Traffic Police: Vehicle Registration Charges/Fees 2026/2027

S/NO	Finance Bill 2026/2027 Items	Description	FY2025/26 Current Rates		FY2026/2027 Proposed Rates	
			SSP	USD	SSP	USD
(i)Vehicle Registration Charges						
01	Government Vehicle	New Registration Road toll	20,000		20,000	
		Renewal of registration and road toll	10,000		10,000	
02	Police Vehicle	New registration and road toll	20,000		20,000	
		Renewal of registration and road toll	10,000		10,000	
03	SSPDF Vehicle	New registration and road toll	20,000		20,000	
		Renewal of Registration and road toll	10,000		10,000	
04	Motor Cycle of Government, Police and SSPDF	New registration	10,000		10,000	
		Renewal of registration	5,000		5,000	
05	Motor vehicle	Temporary number Plate	15,000		15,000	
06	Foreign Vehicles	Entry Fees	5,000	50		50

	entering South Sudan	Fines for delays (one month) overstay	7,000	150		150
07	UN and UN Agencies Vehicle	New registration and road toll		330		330
		Renewal of registration and road toll		166		166
08	Diplomatic Vehicle	New registration and road toll		330		330
		Renewal of Registration and road toll		166		166
09	INGOs Vehicle	New registration and road toll		330		330
		Renewal of registration and road toll		166		166
10	UN, Diplomatic and INGOs motorcycles	New registration		160		160
		Renewal of registration		80		80
11	INNGOs Vehicles	New registration and road toll		150		150
		Renewal of registration and road Toll		75		75
12	NNGOs motorcycles	New registration		70		70
		Renewal of registration		35		35
(ii) **Driving Licensing Charges**						
13	Foreigner, Private Driving License	New	5,000		100,000	
		Renewal	3,000		50,000	

(ii) Driving Licensing Charges for FY2026/2027 proposed Rate in SSP

S/No	Particulars	Private	General	Heavy
01	Finance Bill 2024/205 Authority	9,000	9,000	9,000
02	Printing /Contracted Companies	22,000	22,000	22,000
03	File & Forms	3,000	3,000	3,000
04	Administration Fees	5,000	5,000	7,000

05	Stamp Duty	2,000	2,000	2,000
06	Medical test	5,000	5,000	5,000

VEHICLE REGISTRATION AND LICENSING (NEW) CHARGES IN

S/No	Particular	Private	Public	Commercial	Investment
01	Number Plate	30,000	30,000	30,000	30,000
02	Inspection	5,000	5,000	5,000	5,000
03	File and Form	4,000	4,000	4,000	4,000
04	Logbook	20,000	20,000	20,000	20,000
05	Road License (Sticker)	15,000	15,000	15,000	15,000
06	Road user –Foreign	50,000	50,000	50,000	50,000

VEHICLE REGISTRATION AND LICENSING (RE-NEW) CHARGES IN

S/No	Particular	Private	Public	Commercial	Investment
01	Inspection	5,000	5,000	5,000	5,000
02	Road License (Sticker)	15,000	15,000	15,000	15,000
03	Road user –Foreign	50,000	50,000	50,000	50,000

RICHSHAW & MOTORCYCLE REGISTRATION AND LICENSING (NEW) CHARGES IN

S/No	Particulars	Private	Public
01	Finance Bill 2024/205 Authority	9,000	9,000
02	Number Plate	22,000	22,000
03	Inspection	4,000	4,000
04	File & Forms	4,000	4,000
05	Logbook	4,000	4,000
06	Road license (Sticker)	4,000	4,000
07	Administration fee	4,000	4,000

RICHSHAW & MOTORCYCLE REGISTRATION AND LICENSING (RE-NEW ONLY) CHARGES IN FY 2026/2027

S/No	Particulars	Private	Public
01	Finance Bill 2024/205 Authority	4,500	4,500
03	Inspection	4,000	4,000
05	Logbook	15,000	15,000
06	Road license (Sticker)	4,000	4,000
07	Administration fee	4,000	4,000

Schedule 26(b): Immigration, Nationality and Passport

S/NO	CHARGES / FEES	FY2025/26 Current Rate		FY2026/2027 Proposed Rate	
		SSP	USD	SSP	USD
A	**Certificates & Passports**				
1	Naturalization by Marriage	232,330	400		400
2	Naturalization by Resident Certificate	497,850	2,500		2,500
3	Naturalization to Aliens	663,800	2,000		2,000
4	Identity Certificate	30,000			3.424
5	Nationality Certificate	15,000			1.145
6	Lost Nationality / Identity Certificates	30,000			3.424
7	Adult Regular Passport		100		100
8	Minor Regular Passport		50		50
9	Business Passport		400		400
10	Diplomatic Passport		200		200
11	Official Passport		100		100
12	Special Passport		100		100
13	Lost Passport		100		100
14	un-used Passport		100		100
B	**Immigration – Visas**				
1	EAC Single entry Visa		50		100
2	Single Visa for Other Countries except USA Citizens		100		160
3	Single Visa for American Citizens		160		160
4	Multiple Visa for Regional (3 Months)		125		125
5	Multiple Visa for Other Countries (3 Months)		200		200
6	Multiple Visa for Regional (6		350		350

	Months)				
7	Multiple Visa for Other Countries (6 Months)		350		350
8	Multiple Visa for All Countries (1 Year)		500		750
C	**Other Documents**				
1	Entry Permit for (30 Days)	13,276	20		20
2	Registration Sticker for (6 Months)	19,914	30		30
3	Resident Permit / ID Card for (1 Year)	285,434	430		430
4	Resident Permit / ID Card for (2 Year)	557,592	840		840
5	Resident Permit / ID Card for (3 Year)	836,388	1,260		1,260
6	Resident Permit / ID Card for (5 Year)	1,115,184	1,680		1,680
7	South Sudan Origin Cards for (5 Years)	265,520	400		400
8	Emergency Traveling Document (3 Months)	9,957	15		15

Note: all the immigration Visas and passport fees or charges indicated in USD should be charged at USD 1 Central Bank prevailing rate or its equivalent

Schedule 26(c): Criminal Investigation Department
(C) Directorate of CID and Crimes Prevention

S/N0.	**Charges or Fees**		**FY2025/26 Current Rate**		**FY2026/2027 Proposed Rate**	
	Description		SSP	USD	SSP	USD
1	Companies owned by Nationals	1. Stamp approval	20,000		20,000	
		2. Letter of No Objection	20,000		20,000	
2	Companies owned by	1. Stamp approval		1,000		1,000

	Foreigners	2. Letter of No Objection				
3	Companies where National and Foreigners are partners	1. Stamp approval		300		300
		2. Letter of No Objection				
4	Clearing & Forwarding Companies/Agents owned by Nationals	1. Stamp approval	20,000		20,000	
		2. Letter of No Objection	20,000		20,000	
5	Clearing & Forwarding Companies/Agents owned by foreigners	1. Stamp approval		1,000		1,000
		2. Letter of No Objection		1,500		1,500
6	International company/ies (Companies with regional offices or expanded business in more than one Country)	Stamp approval and Letter of No Objection		2,000		2,000
7	International NGO's	1. Stamp approval		15,000		15,000
		2. Letter of No Objection		15,000		15,000
8	National NGO's	1. Stamp approval	50,000		50,000	
		2. Letter of No Objection	50,000		50,000	
9	Faith Based NGO's	1.Stamp approvals	50,000		50,000	
		2. Letter of No Objection	50,000		50,000	
10	Association/Communities Bodies or shops	1. Stamp approval	20,000		20,000	
		2. Letter of No Objection	20,000		20,000	
11	Transportation permit for companies supplying Door to Door Fuel items within South Sudan	Transportation Permit		1,000		1,000
12	Transportation permit for (100% South Sudanese company (ies) or individual (s) transporting items outside or within South Sudan	Transportation Permit	50,000		50,000	

13	Transportation permit for (100% foreign company (ies) or individual (s) transporting items within South Sudan	Transportation Permit		100		100
14	Transportation permit for (100% foreign company (ies) or individual (s) transporting items outside South Sudan	Transportation Permit		300		300
15	Transportation permit for (INGO & NNGO) transporting items within South Sudan	Transportation Permit		200		200
16	Transportation permit for (INGO & NNGO) transporting items outside South Sudan	Transportation Permit		400		400
17	Arm Trading License	New License	400,000		400,000	
18	Renewal of Arm Trading License	Renewal of License	400,000		400,000	
19	Ammunition Trading License	New License	500,000		500,000	
20	Renewal of Ammunition Trading License	Renewal of License	500,000		500,000	
21	The License of Pistol Caliber (6.35mm, 7.65mm, 8mm and 9mm)	New License	50,000		50,000	
22	Renewal of Pistol Caliber License (6.35mm, 7.65mm, 8mm and 9mm)	Renewal of License	35,000		35,000	
23	The License of Shot Gun (12mm,16mm, and 20mm)	New License	50,000		50,000	
24	Renewal of shot Gun License (12mm,16mm, and 20mm)	Renewal of License	35,000		35,000	
25	The License of Megnum (3.75mm and 200mm)	New License	50,000		50,000	

26	Renewal of Megnum License (3.75mm and 200mm)	Renewal of License	35,000		35,000	
27	The License of Morris (22mm)	New License	50,000		50,000	
28	Renewal of Morris License (22mm)	Renewal of License	35,000		35,000	
29	Aliens Control Registration	Aliens Registration Certificate/Card		100		100
20	Vehicle Travel Permit (Departure Permit) within South Sudan	Vehicle Travel Permit	15,000		15,000	
31	Vehicle Travel Permit (Departure Permit) outside South Sudan	Vehicle Travel Permit	20,000		20,000	
32	Permit for Changing Vehicle Color	Vehicle Paint Permit	20,000		20,000	
33	Certificate of GOOD CONDUCT for Nationals	Form 42A, and 43B	10,000		10,000	
34	Certificate of GOOD CONDUCT for Foreigners	Form 42B, and 43A		200		200
35	Clearance Certificate for Criminal Record/Information	Criminal Information Certificate	10,000		10,000	
36	Vehicle clearance certificate for second imported			200		200
37	Approval for installation of CCTV camera	Approval document		50		50
38	Hotels supervision fee	Hotels supervision		100		100
39	Shops owned by nationals	Stamp approval	20,000		20,000	
40	Shops owned by foreigners	Stamp approval		100		100
41	Vehicle clearance certificate for second hand imported vehicle	Vehicle Clearance Certificate		200		200
41	Authentication certificate of Good Conduct for Foreigners	Authentication certificate		200		200

(d): National Prison Services of South Sudan (Land Rental)

S/N0.	Charges/fees per month	FY2025/26 Current Rate		FY2026/2027 Proposed Rate	
		SSP	USD	SSP	USD
1	Star Hotel		3,500		3,500
2	Grand Hotel		4,000		4,000
3	South Sudan Hotel & Hospital				
4	Peace Africa Hotel	500,000		500,000	
5	Prise Petrol Station		2,000		2,000
~~6~~	New Hall – Opp Grand Hotel		2,000		2,000
7	Jamus Shop (Raymok Lodge)		2,000		2,000

However, National Prison services of South Sudan is complaining that they are not a revenue generating agency

(f): National Civil Defense Service

S/No.	Charges/fees	FY2025/26 Current Rate		FY2026/2027 Proposed Rate	
			USD		USD
1	Practice Activities Certificate-GHQs		100		100
2	Practice Activities Certificate-States		50		50
3	Vehicle Safety Certificate-GHQs		12		12
4	Vehicle Safety Certificate-States		10		10
5	Fire Extinguisher Sticker- GHQs		05		05
6	Fire Extinguisher Sticker- States		05		05
7	Official Receipt- GHQs		0		0
8	Official Receipt – State		0		0
9	Value of Checking, Evaluation & Proforma Invoice- GHQs		25		25
10	Value of Checking, Evaluation & Proforma Invoice-States		25		25

Schedule 27: Ministry of Justice and Constitutional Development

S/No.	Charges/fees	FY2025/26 Current Rate			FY2026/2027 proposed Rate		
		USD	SSP	USD	USD	SSP	USD
1	National Companies		200,000			200,000	
2	Foreign Companies	1,000		3,000	1,000		3,000
3	Joint Venture	1,000		2,500	1,000		2,500
4	Partnership Business		40,000			40,000	
5	Business Names		35,000			35,000	
6	Annual return (National)		35,000			35,000	
7	Annual return (Foreign)	150		500	150		500
8	Endorsement of Debenture		5%			5%	
9	Certificate release of Debenture		25,000			25,000	
10	Transfer of Shares (National Companies)		25,000			25,000	
11	Transfer of Shares (Foreign Companies)	100		300	100		300
12	Change of Company Name (National Companies)		50,000			50,000	
13	Change of Company Name (Foreign Companies)	200		500	200		500
14	Replacement of Certificate (National Companies)		50,000			50,000	
15	Replacement of Certificate (Foreign Companies)	200		500	200		500
16	Certification/Authentication of copies of Company Documents		50,000			50,000	
17	Petition from Share Holders		20,000			20,000	
18	Recommendations for A/c opening		20,000			20,000	
19	Search for Company Names & Shareholders		20,000			20,000	
20	Liquidation/ Winding up Process (National Companies)		50,000			50,000	

21	Liquidation/Winding up Process (Foreign Companies)	50		500	50		500
22	Administrative fees for authentication of Government Contracts		2%	2%		2%	2%
23	Administrative fees for authentication of contracts for Ministry of Justice		0.5%	0.5%		0.5%	0.5%
24	Retrieving a Copy of Contract		0.5%	0.5%		0.5%	0.5%

Schedule 28: Judiciary of South Sudan. Fees related to the Provision of Judicial Service.

1) Fees Payable in Suit

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

(A) APPROVED FEES PAYABLE IN SUITS

S/No.	Suit	FY2025/26 current rates	FY2026/2027 proposed rates
1	Suits for the partition of immovable property	2% of the value of the part	2% of the value of the part
2	Suits for maintenance	Scale percentage	Ditto
3	Suits for the appointment or removal of a guardian (other than a guardian ad item or a trustee)	2%	2%
4	a) Suits for divorce b) Other suits relating to marriage, separation, custody of children, or other personal matters not expressly providedfor	SSP 150 SSP 150	SSP 10,000 SSP 10,000
5	Suits for the sale or foreclosure of the mortgaged immovableproperty also, 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	Scale Percentage

S/No.	Suit	FY2025/26 Current Rates	FY2026/2027 Proposed Rates
6	Inter-pleader, if the value is: a) SSP 50 or less b) More than SSP 50	Scale percentage	Scale percentage
7	All other suits	Ditto	Ditto
8	On an application to set aside adefault decree: a) In the High Court. b) In the County Court	SSP 5,000 SSP 2,500	SSP 5,000 SSP 2,500
9	On an application under section 151 to file an agreement or undersection 154 to file an award	SSP 10,000	SSP 10,000
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 10,000	One-quarter ofthe scale percentage lessthe fee paid on application with a minimum of SSP 10,000
11	On passing a degree after an agreement has been filed under section 151 or section 154; on thevalue of the decree	Ditto	Ditto
12	Where the application under section 151 or 154 is resisted, thedispute shall be treated as a suit and fees shall be chargedaccordingly	Scale percentage on the suit	Scale percentage on the suit

S/No.	Suit	FY2025/26 Current Rates	FY2026/2027 Proposed Rates
13	i. To the High Court ii. To the Court of Appeal iii. Where the appeal under (a) and (b) above is allowed, the balance of fees shall be paid	Scale Percentage Ditto	Scale Percentage Ditto

	excepted under section 174 iv. Application for stay of execution v. The County Court of FirstGrade Judge vi. The High Court vii. The Court of Appeal viii. The Supreme Court	 SSP 5,000 SSP 7,500 SSP 8,750 SSP 10,000	 SSP 5,000 SSP 7,500 SSP 8,750 SSP 10,000
14	a) To the Supreme Court b) If the application is granted,the balance shall be collected	Scale Percentage	Scale Percentage
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 c) shall be payable less the sum paid on application	SSP 15,000	SSP 15,000
16	a) A suit to the Supreme Court todetermine the constitutionalityof any law or provision. b) A suit for a constitutionalremedy	SSP 75,000 SSP 7,500	SSP 75,000 SSP 7,500
17	An application for judicial review of an administrativedecision a) The High Court b) The Supreme Court c) The Supreme Court	 SP 5,000 SSP 7,500 SSP 10,000	 SSP 5,000 SSP 7,500 SSP 10,000

S/No.	Suit	FY2025/26 Current Rates (SSP)	FY2026/2027 Proposed rates (SSP)
18	On petition for probate administration	2,500	2,500
19	On Oath for every executor,administrator surety	2,500	2,500

20	On filing the administration bond	2,500	2,500
21	On application for discharge orsubstitution of a surety	2,500	2,500
22	On passing the accounts	2,500	2,500
23	On filing a caveat	2,500	2,500
24	On notice to a caveator	2,500	2,500
25	On application to the court fordirections	2,500	2,500
26	A) On probate or administration, where the net value of the estate is not more than SSP 1,000,000 B) Where the value of the estate is more than SSP 1,000,000 but notmore than SSP 2,000,000 C) Where the net value of the estateis more than SSP 2,000,000 with a maximum of SSP 10,000,000	2% 3% 5%	2% 3% 5%
27	On a bankruptcy petition by a debtor	100	5,000
28	On bankruptcy petition by acreditor	200	10,000

S/No.	Suit	**FY2024/26 Current Rates (SSP)**	**FY2026/2027 Proposed Rates (SSP)**
29	On an appointment of an interimreceiver or receivers	10,000	10,000
30	On application for removal ofinterim receiver or receivers	5,000	5,000
31	On the appointment of a new interim receiver or receivers in place of or in addition to the original interim receiver orreceivers	5,000	5,000
32	On an advertisement or notice published in the gazette or a newspaper by order of the court	5,000	5,000
33	On notice to the creditor of a meeting or sitting of the court	2,500	2,500
34	On a petition by a creditor toprove a claim	5,000	5,000
35	On the execution of a warrant ofseizure, search arrest, or commitment to prison	5,000	5,000
36	On application for discharge orannulment of adjudication	5,000	5,000
37	On granting an application towithdraw a bankruptcy petition	5,000	5,000

38	On giving effect to a composition or scheme of arrangement. on thevalue of assets which the receiver estimates to be available for distribution amongst the unsecured creditors	1%	1%
39	On discharge of preferential claim or distribution of dividends on the amount of such claim ordividend	2%	2%

S/No.	Suit	FY2025/26 Current Rates (SSP)	FY2026/2027 Proposed Rates (SSP)
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 1,000,000 or part thereof On the second SSP 1,000,000 or part thereof On the following SSP 2,000,000 or part thereof On the balance above SSP 2,000,000	 5% 4% 3% 2%	 5% 4% 3% 2%
41	On appeal against a decree or anorder: 1. Dismissing a bankruptcy petition 2. Adjudicating a personbankrupt 3. Directing or refusing to pay adividend 4. Granting or refusing to grant adischarge 5. Annulling to annul anadjudication 6. Of commitment to prison 7. Of any other kind not specifically mentioned	The same fee payable as on the Appeal	The same fee payable as on the Appeal

S/No.	Suit	FY2024/2025 Current Rates (SSP)	FY2026/2027 Proposed Rates (SSP)
42	(The sections referred to in this part are the sections of the South Sudan Companies Act, 2012) on application to the court:		

	a) Under section 8(4) to confirman alteration in a memorandum	150,000	150,000
	b) Under section 61(1) to confirm a reduction of capital	150,000	150,000
	c) Under section 207(1) to sanction a compromise or scheme of arrangements	150,000	150,000
	d) In a debenture holder's Actionfor the appointment of a receiver or manager orfore closure	150,000	150,000
	e) Not otherwise provided for in winding up or other proceedings	75,000	75,000
43	In proceedings for winding up:		
	a) On application for winding-upa Company by or under the supervision of the court	100,000	100,000
	b) Under section 175 on setting alist of Contributors	100,000	100,000
	c) Under section 178 on makinga call	100,000	100,000
	d) On the appointment orremoval of a Liquidator	50,000	50,000
	e) On advertisement published inthe Gazette or a Newspaper byorder of the court	15,000	15,000
	f) On notice to the creditor or a Contributor of a sitting of a court	12,500	12,500
	g) On the service of a petition, winding-up, order, or other order of the court	15,000	15,000

S/No.	Suit	FY2025/26 Current Rates (SSP)	FY2026/2027 Proposed Rates (SSP)
	h) On the execution of the warrant of seizure, search,arrest, or commitment	15,000	15,000
	i) On a petition by a creditor to prove a claim	15,000	15,000
	j) On inspection of the file of a proceeding by a		

	person notentitled to inspect free ofcharge	15,000	15,000
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 ofcontribution, realized or brought to credit by the official liquidator after deducting sums on which fees are charged under (c) hereunder and not being amounts of money received and spent in carrying on the business of the company: On the first SSP 1,000,000 or partthereof On the second SSP 1,000,000 or part thereof On the following SSP 2,000,000 On the balance above SSP 2,000,000 b) On amount distributed in dividends or paid to contributors, preferential creditors, and debenture	5% 4% 3% 2% Half of the percentages mentioned in 44(a)	5% 4% 3% 2% Half of the percentages mentioned in 44(a)

S/No.	Suit	FY2025/26 Current Rates (SSP)	FY2026/2027 Proposed Rate (SSP)
	holders by the official liquidator a) 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 b) 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	Same as in44(a) Fee payable on appeal or cassation	Same as in 44(a) Fee payable on appeal or cassation

	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.		
45	On application for: a) The arrest of a defendant under section 155 of the Civil Procedure Act, 2007 b) The defendant to give security or provisional attachment under section 159(1) of the Civil Procedure Act, 2007 c) Discharge of a surety under section 151 d) A commission or a letter of request to take evidence: i. In South Sudan ii. Outside South Sudan e) Any other matter not expressly provided for: i. If made in court at the hearing of the suit ii. If made at any other time on the petition	5,000 5,000 2,500 10,000 25,000 5,000 7,500	5,000 5,000 2,500 10,000 25,000 5,000 7,500

S/No.	**Suit**	**FY2025/26 Current Rate (SSP)**	**FY2024/26 Proposed Rat (SSP)**
46	On making an order: a) Under section 158 forbidding the defendant to leave South Sudan or committing him or her to prison b) For provisional attachment under section 160(1)	12,500 12,500	12,500 12,500
47	On the appointment of guardianad litem	5,000	5,000
48	On filing any pleading	5,000	5,000
49	Where the decree or order is for payment of money or		

	delivery ofproperty, on the amount of such money or the value of such property: a. On execution being granted b. After any process of executionhas been issued by the court: On the amount being realizedor paid on the value c. Where execution has been granted and the decree issatisfied before the issue ofany process of execution other than a summons to the judgment debtor to appearbefore the court, the maximum fee payable under this paragraph shall be SSP 2,500. The excess (if any) shall be refunded by the court. d. Where a decree is for possession of the immovable property because of the breachof the condition of the tenancy,the value of the property delivered shall be calculated in has the value of six-month rentof the property	3% of the first SSP 100,000 2% in case of an amount more than SSP 100,000	3% of the first SSP 100,000 2% in case ofan amount more than SSP 100,000

S/No.	Suit	FY2025/26 Current Rates (SSP)	FY2026/2027 Proposed Rates (SSP)
50	On an application under section253 reopen an execution if: a. Value is SSP 1000 or less b. Value is more than SSP 1000	 5,000 5,000	 5,000 5,000
51	Where decree or order is for the custody of a child or children, onthe execution being granted	5,000	5,000
52	Where the execution is on anymatter: a. On the execution being granted b. On execution being carried out on the value of relief affordedas assessed by the court	 5,000 As mentioned in 53 hereunder	 5,000 As mentioned in 53 hereunder
53	Where after any process of execution has been granted, the creditor withdraws or applies to postpone the execution on theground 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 theamount annually paid by the debtor or on the value of the consideration as assessed by the court		
54	a. On application for a protest b. If the Act is to be presented tomore persons than one, for each such additional person	5,000 5,000	5,000 5,000
55	On Attestation of documents:		

S/No.	Suit	FY2024/26 Current Rates (SSP)	FY2026/2027 Proposed Rates (SSP)
	a. If a document is to appoint aperson as an agent in one suitonly in any court in South Sudan b. In any other case: i. For each certificate of Attestation endorsed on thedocument. ii. If more than one signature is attested at the same time,for each additional signature	5,000 5,000 5,000	5,000 5,000 5,000
56	On administration of an Oath	5,000	5,000
57	On taking evidence on commission or in response to a letter of request for each witnesswhose evidence is taken: a. For a foreign court b. For any other court	5,000 2,500	5,000 2,500
58	For every summons to a witnessor in any proceedings where the defendants exceed three, for every summons to a defendant beyond the number of three, served by an official of the court	2,500	2,500
59	For making a copy of any documents, for every 100 wordsor part thereof	2,500	2,500
60	For certifying the corrections ofthe copy of a document	2,500	2,500
61	For the translation of a document from English into Arabic or viceversa, for every page or part of it	5,00	5,000

S/No.	Suit	FY2025/26 Current Rates (SSP)	FY2026/2027 Proposed Rates (SSP)
	English or Arabic, for every pageor part of it		
63	For every search for records of a suit or any execution or the document in such record, or adocument 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 notless than five years b. More than five years	5,000 5,000	5,000 5,000
64	(The sections referred to in this part are sections of the Trade Marks Act, 2008) On petition or application to the court: a) Under section 8 against Registrar's refusal a mark b) Under section 10 of filing anopposition to the registration c) Under section 13 for determining the rights of rivalclaims by each claimant d) Under section 17(2) or section 26(3) for cancellationof a Trade Mark e) Under section 18 againstRegistrar's decision on registration assignments, etc. f) Under section 19 from theRegistrar's decision on alteration of a registered mark	100,000 100,000 100,000 100,000 100,000 100,000	100,000 100,000 100,000 100,000 100,000 100,000

S/N	Suit	FY2024/26 Current Rates (SSP)	FY2026/2027 Proposed Rates (SSP)
	g) Not otherwise provided for in this Rule		2000
65	Where the application under section 10, 13, 17(2), or 26(3) is resisted, the dispute shall be treated as a suit and fees shall be charged accordingly; the fee which has been paid on the		

	application being reckoned as the fee payable on the plaint		
66	On appeal	The same fee as on appeal shall be payable "provided that it shall not be less specified in Rule 64"	The same fee as on appeal shall be payable "provided that it shall not be less specified in Rule 64"
67	On petition or application: a. Under section 22(3) against Registrar's refusal to registera business name b. Under section 16(1) for relief against disability by a minor c. Case not otherwise provided for this Rule	 100,000 100,000 60,000	 100,000 100,000 60,000
68	Where an application under sections 22(3) and 16(1) is resisted, the dispute shall be treated as a suit and fees shall be charged accordingly; the fee which has been paid on an application in the plaint		

S/No.	Suit	Amount Payable on Plaint	Approved Minimum
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		
70	For every valuation of immovable carried out by an authorized public servant	5% of the valuation with a minimum of SSP 200,000 and a maximum of SSP 600,000	5% of the valuation with a minimum of SSP 200,000 and a maximum of SSP 600,000
71	For every valuation of movable carried out by an authorized public servant	1/4% of the valuation	1/4% of the valuation
72	In suits before the courts when an application for adjournment is made by a party, and the court	5,000	5,000

	finds that the adjournment hasbeen necessitated by the default of such party		
73	On application to the court for payment of compensation paidinto court under section 13(1)	5% of the valueof compensation to be paid by the Employer	5% of the valueof compensation to be paid by the Employer
74	On payment of compensation tothe court under section 13(8)		

		2024/25 Current Rates		2026/2027 Proposed Rates		
S/ No .	**Suit**	**Total fees Payable**	**Minimum**	**Amount Payable on Plaint**	**Approved Minimum**	
			SSP	USD	SSP	USD
75	On application and for review ofany periodic payment before an Appellate	SSP 10		50		2,500
76	Upon an appeal under section 23before any Appellate Court	SSP 10		50		2,500
77	Upon payment to any County Judge of any sum under section 33(2)	SSP 20 payableby the persons making the payment andnot deductible from the sum due under section 33(1)			5%	

(R) APPROVED LAND REGISTRATION FEES

S/N.	Descriptions	Old Fees Calculations	FY2025/26 Current Rates (SSP)	FY2026/2027 Proposed Rates (SSP)
1.1	Registration of New Land Lease, by class			

	Registration of 1st Class	17 SSP	*25,000*	*25,000*	
	Registration Fee	5 SSP	20,000	20,000	
	Administrative Fee	10 SSP	15,000	15,000	
	Premium Fee	2 SSP	28,000	28,000	
	Stamp Duty Fee	1 SSP	2,000	2,000	
1.2	Registration of 2nd Class	15 SSP	20,000	20,000	
	Registration Fee	2 SSP	100	100	
	Administrative Fee	10 SSP	70	70	
	Premium Fee	2 SSP	28	28	
	Stamp Duty Fee	1 SSP	2	2	
1.3	Registration of 3rd Class	13 SSP	15,000	15,000	

S/N.	**Descriptions**	**Old Fees Calculations (SSP)**	**New fees Calculations (SSP)**	**FY2025/26 Current Fees (SSP)**	**FY2026/2027 Proposed Rates (SSP)**
1	Registration Fee	2	30	75	75
1.1	Administrative Fee	10	10	50	50
1.2	Premium Fee	1	8	23	23
1.3	Stamp Duty Fee	1	2	2	2
1.4	Registration of Industrial & Agricultural Investment Lands "According to the same feepayable on Classes"	500	3,000	3000	3000
	Registration Fee		300	2000	2000
	Administrative Fee		100	750	750
	Premium Fee		98	248	248
	Stamp Duty Fee		2	2	2
1.5	(S) Registration of Shops "According to the same fee payable on Classes (1st, 2nd, and 3rd) Registration fees"				
	Registration of Shop 1st Class		1st, 2nd, 3rd.	30,000	30,000
	Registration Fee			200	200

	Administrative Fee			70	70
	Premium Fee			28	28
	Stamp Duty Fee			2	2
1.6	Registration of Shops 2nd Class			25,000	25,000
	Registration Fee			150	150
	Administrative Fee			70	70
	Premium Fee			28	28
	Stamp Duty Fee			2	2
1.7	Registration of Shops 3rd(T) Class			20,000	20,000
	Registration Fee			100	100
	Administrative Fee			70	70
	Premium Fee			28	28
	Stamp Duty Fee			2	2
1.8	Registration of Local Farms		50	30,000	30,000
	Registration Fee		30	200	200
	Administrative Fee		10	75	75
	Premium Fee		8	23	23
	Stamp Duty Fee		2	2	2
2.0	(U) Search Certificate				
2.1	Search Certificate for Confirmation & Exchange	05	30	20,000	20,000
	Certificate Fee	01	18	70	70
	Administrative Fee	03	10	28	28

S/ No.	Descriptions	Old Fees Calculations	New Fees Calculations	FY2024/2Current Rates (SSP)	FY2025//26 Proposed Fees (SSP)
	Stamp Duty Fee	01	02	2	2
2.2	Search Certificate for Sale andMortgage	7	50	40,000	40,000

	Certificate Fee	3	30	200	200
	Administrative Fee	3	18	98	98
	Stamp Duty Fee	1	2	2	2
3.0	Change of Ownership/Assignment	% Value	% of Value 2.5%	% of Value 2.5% +15,000 SSP	% of Value 2.5% +15,000 SSP
3.1	Day one above (Constant Value)	2.5%	2.5%	2.5%	2.5%
	Assignment Fee	2.5 %	2.5%	2.5%	2.5%
	Administrative Fee	10	10	10	10
	Registration Fee	5	8	8	8
	Stamp Duty Fee	1	2	2	2
4.0	Mortgage Charges	% Value	% Value	% Value	% Value
4.1	Registration of Mortgage	1%	½ % ofValue	0.5 % of Value +15,000	0.5 % of Value +15,000
	Mortgage Fee	1%	½ % ofValue	0.5 % of Value	0.5 % of Value
	Administrative Fee	10	10	10	10
	Registration Fee	5	8	8	8
	Stamp Duty Fee	1	2	2	2
4.2	Transfer of Mortgage	1%	½ % of Value	0.5 % of Value +15,000	0.5 % of Value +15,000
	Transfer Fee	1%	½ %	0.5 %	0.5 %
	Administrative Fee	10	10	10	10
	Registration Fee	5	8	8	8
	Stamp Duty Fee	1	2	2	2
4.3	Abolition of Mortgage	1% Value	½ % Value	0.5 % of Value +15,000	0.5 % of Value +15,000
	Abolition Fee	1%	½ %	0.5 %	0.5 %
	Administrative Fee	10	10	10	10
	Registration Fee	5	8	8	8
	Stamp Duty Fee	1	2	2	2
4.4	Discharge of Mortgage	1% value	½ % Value	0.5 % Value +15,000 SSP	0.5 % Value +15,000 SSP
	Discharge Fee	1%	½ %	0.5 %	0.5 %
	Administrative Fee	10	10	10	10
	Registration Fee	5	8	8	8
	Stamp Duty Fee	1	2	2	2
5.0	Attachment/Caveat	14	20	10,000	10,000
	Attachment/Caveat Fee	3	8	28	28

	Administrative Fee	10	10	20	20
	Stamp Duty Fee	1	2	2	2
6.0	Affidavit/Correction of Name/Area of Plot/Registration of Estate	14	20	10,000	10,000
	Alteration Fee	3	8	28	28
	Administrative Fee	10	10	20	20

S/No.	Descriptions	Old Fees Calculations	New Fees Calculations	FY2025/26 Current Fees (SSP)	FY2026/2027 Proposed Fees (SSP)
	Stamp Duty Fee	1	2	2	2
7.0	Registration of Gift	19	1% Value	1% of the Value +15,000	1% of the Value +15,000
	Gift Fee	3	1%	1%	1%
	Administrative Fee	10	10	10	10
	Registration Fee	5	8	8	8
	Stamp Duty Fee	1	2	2	2
8.0	Sub-Division of Land Fee	1% Value	½ % Value	0.5 % of the Value +15,000	0.5 % of the Value +15,000
	Assessment Fee	1%	½ % Value	0.5 % Value	0.5 % Value
	Administrative Fee	10	10	10	10
	Registration Fee	5	8	8	8
	Stamp Duty Fee	1	2	2	2
9.0	Land Valuation	% Value	% Value	0.125% of the Value +15,000	0.125% of the Value +15,000
9.1	Valuation for Court Case	¼ %	1/8% Value	0.125% O of the Value +15,000	0.125% O of the Value +15,000
	Assessment Fee	¼%	1/8% Value	0.125% Value	0.125% Value
	Administrative Fee	10	18	18	18
	Stamp duty Fee	1	2	2	2
9.2	Valuation of Building on the Plot	¼%	1/8% value	0.125% of the Value +15,000	0.125% of the Value +15,000
	Building Value Fee	¼%	1/8%	0.125 %	0.125 %
	Administrative Fee	10	18	18	18
	Stamp Duty Fee	1	2	2	2
10.0	Exchange of Plots	5% Value		1% of the Value	1% of the Value

				+15,000	+15,000
	Exchange Value Fee	5%		1%	1%
	Administrative Fee	10		10	10
	Registration Fee	5		8	8
	Stamp Duty Fee	-		-	-
11.0	Form 3A Fee	4	10	10,000	10,000
	Petition Fee	1	3	70	70
	Administrative Fee	2	5	28	28
	Stamp Duty	1	2	2	2
12.0	(V) Storage and stares buildings				
12.1	Opening of storage and Staresbuilding records	25	50	30,000	30,000
	Opening Fee	14	30	200	200
	Administrative Fee	10	18	98	98
	Stamp Duty Fee	1	2	2	2
13.0	(W) Other charges				
13.1	An appeal against the decisionof the Registrar of lands	25	30	15,000	15,000
	Appeal Fee	14	18	100	100
	Administrative Fee	10	10	48	48
	Stamp Duty Fee	1	2	2	2
13.2	An appeal against the decisionof Chief Registrar General of Lands	50	50	20,000	20,000
	Appeal Fee	30	30	150	150

S/ No.	Descriptions	Old Fees Calculations	New Fees Calculations	FY2025/26 Current Fees (SSP)	FY2026/2027 Proposed Fees (SSP)
	Administrative Fee	19	18	48	48
	Stamp Duty Fee	1	2	2	2
13.3	Appeal against Plot Valuation	25	30	15,000	15,000
	Appeal Fee	14	18	100	100
	Administrative Fee	10	10	48	48

	Stamp Duty Fee	1	2	2	2
13.4	Confirmation of CompanyFile	50	50	20,000	20,000
	Confirmation Fee	30	30	150	150
	Administrative Fee	19	18	48	48
	Stamp Duty Fee	1	2	2	2
13.5	Confirmation of Signature of Delegated Person by Company	5	50	20,000	20,000
	Confirmation Fee	1	30	150	150
	Administrative Fee	3	18	48	48
	Stamp Duty Fee	1	2	2	2
13.6	Resembling of Delegated Person Signature	5	50	20,000	20,000
	Resembling Fee	1	30	150	150
	Administrative Fee	3	18	48	48
	Stamp Duty Fee	1	2	2	2
13.7	Change of Register by Court Order "1st Class"	2.5%	50	17,500	17,500
	Change Fee	2.5%	30	100	100
	Administrative Fee	10	10	45	45
	Registration Fee	5	8	28	28
	Stamp Duty Fee	1	2	2	2
13.8	Changes of Register by Court Order "2nd Class"	2.5%	40	15,000	15,000
	Change Fee	2.5%	20	75	75
	Administrative Fee	10	10	45	45
	Registration Fee	5	8	28	28
	Stamp Duty Fee	1	2	2	2
13.9	Changes of Register by Court Order "3rd Class"	2.5%	30	12,500	12,500

	Change Fee	2.5%	10	50	50
	Administrative Fee	10	10	50	50
	Registration Fee	5	8	23	23

(X) APPROVED ATTESTATION FEES

S/No.	Descriptions	Other Government Institutions	Fees (SSP)	FY2025/26 Current Fees (SSP)	FY2026/2027 Proposed Fess (SSP)
	Stamps of Certificate				
1	Marriage Certificate	MOFA	30	10,000	10,000
2	Divorce Certificate	MOFA	40	10,000	10,000
3	Authentication of Church/Mosques Deceased orHeirs Certificate	30		5,000	5,000
	(Y) Declarations				
1	Agreements	MOF&P	-	30,000	30,000
2	Changes of Names	-	-	10,000	10,000
3	Procurement	MOF&P	-	10,000	10,000
4	Gift of Any kind	-	-	30,000	30,000
5	Declaration on Oaths	-	-	10,000	10,000
6	Custody Certificate	-	-	10,000	10,000

Schedule 29: Ministry of Lands, Housing and Urban Development Charges Structure for Core Services of SSDLR (Once payment) Period for providing Technology Services is 5 years

S/N	Description of Land Parcel		FY2025/26 Current rate (SSP)	FY2025/26 Current rate (USD)	FY2026/2027 Proposed Rate (SSP)	FY2026/2027 Proposed Rate (USD)

1	Industrial, Commercial, Hotel, Warehouse, Business, Government land on investment, Religious Organizations and Institutions on Investment, Special Sized Residential Plots	1,000		$ 4.38 per squaremeter		$ 4.38 per squaremeter
2	Worship places, Protection of Civilian Sites			Free		Free
3	Non-Commercial Standard Residential Plot (first & second class)	15,000		$ 0.44 per squaremeter		$ 0.44 per squaremeter
4	Third Class Residential Plot	300,000		$ 0.3 per square Meter		$ 0.3 per square Meter
5	Airport reserved land	4		$20,000 per airport land		$20,000 per airport land
6	Diplomatic Missions, NGOs, World bank	20		$ 4.38 per square Meter		$ 4.38 per square Meter
7	Local and National NGOs	10		$ 3 per square Meter		$ 3 per square Meter
8	Government Land allocated to UN Agencies	5		$ 4.38 per square Meter		$ 4.38 per square Meter
9	Road reserve			Free		Free
10	Public open Spaces			Free		Free
11	Transportation hubs			$ 4.38 per square Meter		$ 4.38 per square Meter
12	Public Educational Institutions			Free		Free
13	Public Health Facilities			Free		Free
14	Public Play Grounds			Free		Free
15	Parking Lots			$ 4.38 per square Meter		$ 4.38 per square Meter

Charges Structure for Update of SSDLR

Servi ces 1	Change of land ownership resulting from parcel's sell (excluding Government land)	5,000		10% of sale agreement		10% of sale agreement
2	Change of land ownership resulting from disposal/sell of Government land	30		30% of the sell		30% of the sell

3	Change of land use purpose	1,000		Corresponding charge in table 1apply		Corresponding charge in table 1 apply
4	Subdividing of land parcel	20		Corresponding charge in table 1 apply		Corresponding charge in table 1 apply
5	Merging of land parcel	100		Corresponding charge in table 1 apply		Corresponding charge in table 1 apply
	Construction and other Technical Services Charges Structure					
I	**Directorate of Housing:**					
I-1	Building Permit and renovation of (national Government investment)	5		$2 per meter square		$2 per meter square
I-2	Approval of designs, bill of quantities, cost of estimates $other project building compost of G+ and above.			$2 per meter square		$2 per meter square
I-3	Approval of design, bill of quantities, cost estimates and other tender documents		0.5% of total cost		0.5% of total cost	
I-4	Supervision of construction works		2% of the total cost		2% of the total cost	
I-5	Valuation of buildings and physicalassets		1% of total cost		1% of total cost	
I-6	Approval for modification and extension of government buildings		3.0%		3.0%	
I-7	Supervision of maintenance and rehabilitation of government buildings, houses and offices		2.5%		2.5%	
I-8	Registration companies of both construction (National and International)			$5,000 for International and $200 for National)		$5,000 for International and $200 for National)
1-9	Assessment of government building		1% assessment cost		1% assessment cost	
1-10	Approval Assessment of building for rent		1% of annual rent		1% of annual rent	
1-11	Boundary well Assessment			$ 0.5 per square meter		$ 0.5 per square meter

II	**Directorate of Projects**					
II-1	Administration of Bidding process and evaluation of proposals andquotations engineering and construction service		0.25%		0.25%	
II-2	Evaluation of contractual claims		5%		5%	
II-3	Selecting and approving of applicable Contract Form for construction		$150		$150	
III	**Directorate of Survey and Mapping**					
III-1	Registration of Survey and Mappingcompanies operating in the Republic of South Sudan	5		$5,000 Inter.& $200 National		$5,000 Inter.& $200 National
	Survey Equipment					
III-2	Registration Level machine per set (calibration).	15		$200 Inter.& $50 National		$200 Inter.& $ 50 National
III-3	Registration Total Station per set (Calibration).	4		$1,000 Inter. & $100 National		$1,000 Inter. & $100 National
III-4	Registration of Global Navigation Satellite System (GNSS) devices per one	6		$2,000 Inter.& $200 National		$2,000 Inter.& $200 National
	Mapping Equipment:					
III-5	Registration of Drone	5		$1,000 Inter.& $100 National		$1,000 Inter.& $100 National
III-6	Approval of Aerial mapping and survey	5		$200 Inter.& $100 National		$200 Inter.& $100 National
III-7	Registration of Aerial PhotographyPlane	2		$1,500 Inter.& $500 National		$1,500 Inter.& $500 National
III-8	Approval of Aerial Photography	2		$500 Inter. & $200		$500 Inter. & $200

				National		National
111-9	Registration of continues operation Referencing system (CORS)	5		$100		$100
IV	**Directorate of Lands**					
IV-1	Valuation of government land	5		$ 200		$ 200
IV-2	Valuation of other Land	20		$ 2 per square meter		$ 2 per square meter
IV-3	**Residential Lands Tax**					
	1. First class	100		$10		$10
	2. Second class	50		$6		$6
	3. Third class	1,000		$3		$3
IV-4	Investment Land Tax	60		$0.5 per Square meter		$0.5 per Square meter
V	**Directorate of Sanitation**					
V-1	Disposal of Liquid waste	584,000,000		$0.0003 per a liter of waste		$0.0003 per a liter of waste
V-2	Collection and disposal of solid waste	300,000 ton		$10 per ton of waste		$10 per ton of waste
V-2	Registration of Liquid waste trucks	110		$100		$10
V-3	Registration of Solid waste trucks	57		$50		$10
VI	**Directorate of Research and Development**					
VI-1	Conducting soil test	50		$ 300		$ 300
VI-2	Approval of Soil test carried out by athird party	300		$ 100		$ 100
VI-3	Approval of construction materials			$ 300		$ 300
VI-4	Standardization of building materials			$ 1,500		$ 1,500

Schedule 30: South Sudan Road Authority for the Use of Right of Way of TrunkRoads

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

NB: Road tolls on tarmac highway to be constructed.

jj: Ministry of Finance and Planning: Fees from Oil Operating Companies

Directorate of Petroleum Revenue Management			
S/No	**Charges, Fees and Tax**	**FY2025/26 Current Rates**	**FY2026/2027 Proposed Tariff Rates**
		USD, SSP & %	**USD, SSP& %**
1	**Crude Oil Bench marking Price Per Barrel**		
	a) DPOC (Gov't Entitlement from Crude Oil Produced)	$ 71.10	$ 64.60
	b) GPOC (Gov't Entitlement from Crude Oil Produced)	$ 71.10	$ 64.60
	c) SPOC (Gov't Entitlement from Crude Oil Produced)	$ 71.10	$ 64.60
2	E-Petroleum fee (Accreditation Certificate)	$ 0.03	$ 0.03
3	Import Duties (Petroleum Products Only)	20%	20%
4	Fuel Marking Fee (Petroleum Products Only)	$ 0.024	$ 0.024
5	Licensing fees (Petroleum Related Activities)		
6	Surcharge (Petroleum Products Only)	30%	30%
7	Excise Duties (Petroleum Products Only)	30%	5%
8	Business Profit Tax (Charged after Companies filled their income statement)	30%	30%
	Advance Business Profit Tax (Charged on imported Petroleum Products at Entry)	5%	5%
9	**Production Bonuses from Block A:**		
	1. Production Bonuses if Equal (25,000) Barrel P/D	$ 1,250,000	$ 50.0
	2. Production Bonuses if Equal (50,000) Barrel P/D	$ 1,250,000	$ 25.0
	3. Production Bonuses if Equal (75,000) Barrel P/D	$ 1,250,000	$ 16.6
	4. Sub -Contractors (Annually)	$ 2,000,000	$ 2,000,000.0
10	**Production Bonuses from Block B:**		
	1. Production Bonuses if equal (50,000) Barrels P/D for period of 30 days	$ 3,000,000	$ 60.0
	2. Production Bonuses if Sustained at (100,000) Barrels P/D for period of 30 days	$ 2,000,000	$ 20.0
11	**Contribution Bonuses from Block A;**		
	1. Scholarships	$ 350,000	$ 350,000.0
	Social Development fee	$ 350,000	$ 350,000.0
12	**Surface Rental Per Kilometer Square (Block: 3E, 7E, 3D & 5A)**		
	1. Block 3E Area (10361.56 * 50$)	$ 518,078	$ 50.0
	1. Block 7E Area (61918.73 * 50$)	$ 3,095,937	$ 50.0

	1. Block 3D Area (140.8 * 50$)	$ 7,040	$ 50.0
	1. Block 5A Area (100* 50$)	$ 5,000	$ 50.0
13	**Surface Rental Per Kilometer Square (Block: 1B, 2B, 1A & 2A and 4 Kikang)**		
	1. Unity Block (1B) Area (165.4 *50)	$ 8,270	$ 50.0
	2. Heglig Block (2B) Area (375 *50)	$ 18,750	$ 50.0
	3. Unity Block (1A) Area (7124.88 *50)	$ 356,244	$ 50.0
	4. Heglig Block (2A) Area (8686.8 *50)	$ 434,340	$ 50.0
	4. Kikang Block (4) Area (32528.509 *50)	$ 1,626,425	$ 50.0
14	**Contribution Bonuses from Block B:**		
	1. Scholarships, Training, and Technical Bonuses	$ 1,000,000	$ 1,000,000.0
	2. Social Development fee	$ 500,000	$ 500,000.0
	3. Local Facility Contribution	$ 500,000	$ 500,000.0
15	Development Block D	$ 50,000	$ 50,000.0
16	Penalties (Penalties for non-Compliance are charged at twenty percent (20%) of Custom Value).	20%	20%

Penalties for non-compliance are charged at twenty percent (20%) ofcustoms value.

Assent of the President

In accordance with the provision of Article 85 (1) of the Transitional Constitution of the Republic of South Sudan, 2011, (as amended) I, Salva Kiir Mayardit, President of the Republic of South Sudan hereby Assent to the Finance Bill, 2026/2027 and sign it into law.

Signed under my hand in Juba this……. day of the month of……..in the year, 2026.

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