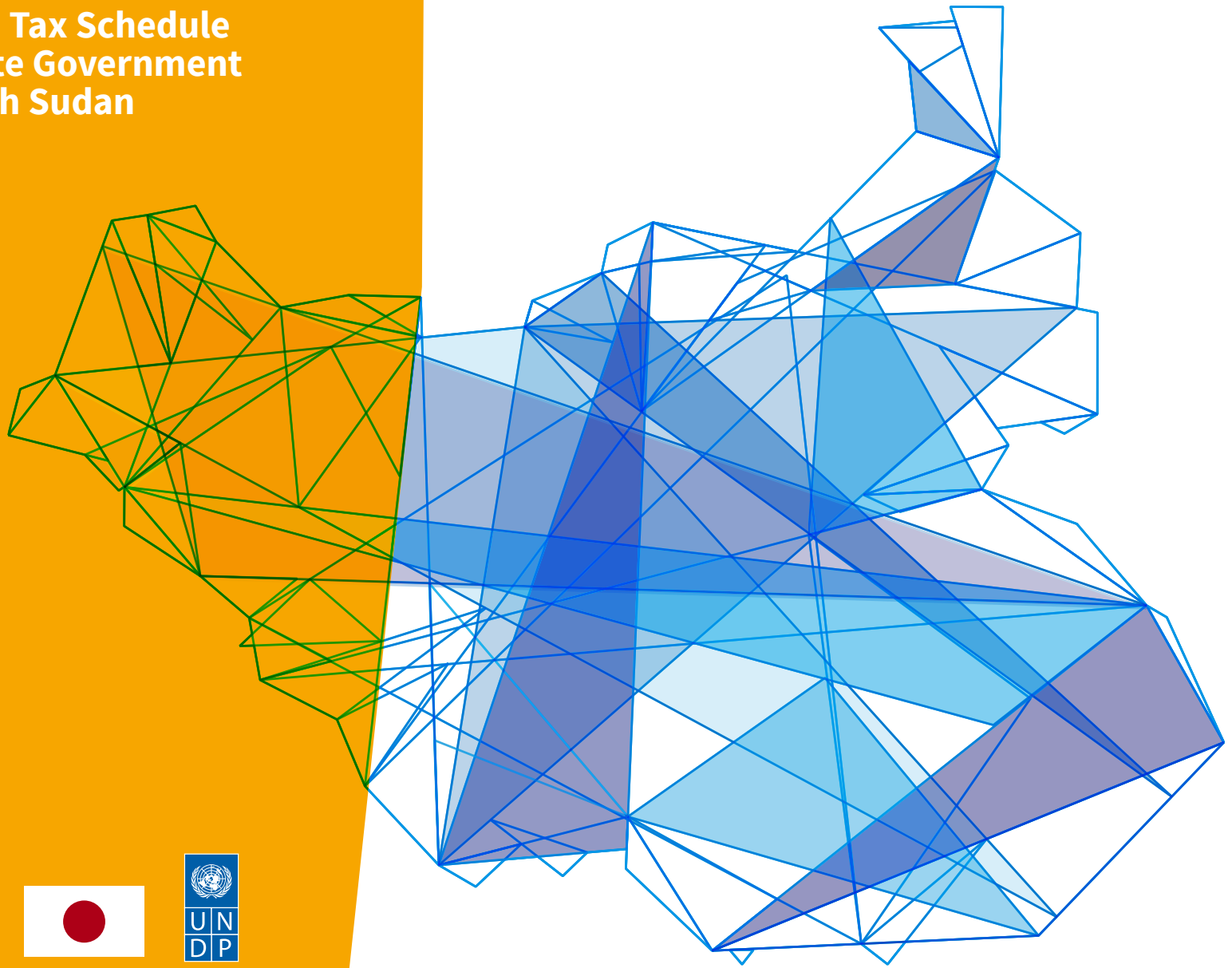


# Unified Tax Schedule for State Government of South Sudan



Empowered lives.  
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## UNIFIED TAX RATES SCHEDULE

| S/NO                  | TAX TYPES                                     | CATEGORIES                                    | RATES                       |
|-----------------------|---|---|-----------------------------|
| <b>DIRECT TAXES</b>   |   |   |                             |
|                       | Personal Income Tax                           | State Government Employees                    |                             |
|                       | Presumptive Tax                               | Small Business                                | Maximum turnover of 150,000 |
|                       | Rental Income/Property Income tax             |   | 10% on rent income          |
|                       | Capital Gain Tax                              | Fixed/Movable Properties                      | 10%                         |
|                       | Withholding Taxes                             | Tax on contracts, receipts from auction sales | 10%                         |
| <b>INDIRECT TAXES</b> |   |   |                             |
|                       | State Service Charges                         | Hotels,                                       | 10%                         |
|                       | Excise Tax                                    |   | 10%                         |
|                       | Commercial Passenger Vehicle Income tax (VIT) | Seats   | Quarterly Rate              |
|                       | 05-10   | Seats   | SSP 300                     |
|                       | 11-15   |   | SSP 500                     |
|                       | 16-20   |   | SSP 700                     |

## UNIFIED TAX RATES SCHEDULE

| S/NO                                       | TAX TYPES      | CATEGORIES     | RATES      |
|--|----------------|----------------|------------|
|  | 21-25          |                | SSP 1,000  |
|  | 26-30          |                | SSP 1,300  |
|  | 31-39          |                | SSP 1,500  |
|  | 40 and above   |                | SSP 2,000  |
| <b>HAULAGE/LOADING VEHICLES BY TONNAGE</b> |                |                |            |
|  | 0.5-2          |                | SSP 1,500  |
|  | 2.1-7          |                | SSP 3,000  |
|  | 7.1-15         |                | SSP 5,000  |
|  | 15.1-20        |                | SSP 7,000  |
|  | 20.1-30        |                | SSP 10,000 |
|  | 30.1-40        |                | SSP 20,000 |
|  | 40.1 and above |                | SSP 30,000 |
| <b>BUSINESS OPERATING LICENSE</b>          |                | <b>LICENSE</b> |            |
|  | Company        | Resident       | SSP 3,500  |
|  | Partnership    | Resident       | SSP 3,500  |
|  | Sole Trader    | Resident       | SSP 2,500  |
|  | Company        | Non-Resident   | SSP 4,500  |
|  | Partnership    | Non-Resident   | SSP 5,500  |

## UNIFIED TAX RATES SCHEDULE

| S/NO | TAX TYPES               | CATEGORIES   | RATES     |
|------|-------------------------|--------------|-----------|
|      | Sole Trader             | Non-Resident | SSP 3,500 |
|      | Clearing Agent          | Resident     | SSP 3,000 |
|      | Clearing Agent          | Non-Resident | SSP 4,000 |
|      | Private Hospital        | Resident     | SSP 6,000 |
|      | Private Hospital        | Non-Resident | SSP 8,500 |
|      | Pharmacy                | Resident     | SSP 4,500 |
|      | Pharmacy                | Non-Resident |           |
|      | Class A                 |              | SSP 8,000 |
|      | Class B                 |              | SSP 7,500 |
|      | Major Clinic Specialist | Resident     | SSP 5,000 |
|      | Major Clinic Specialist | Non-Resident | SSP 7,500 |
|      | Clinic                  | Resident     | SSP 3,000 |
|      | Clinic                  | Non-Resident | SSP 4,000 |
|      | Laboratory Grade A      | Resident     | SSP 5,500 |
|      | Laboratory              | Non Resident | SSP 8,500 |
|      | Laboratory Grade B      | Resident     | SSP 4,500 |
|      | Laboratory              | Non-Resident | SSP 7,000 |
|      | Laboratory Grade C      | Resident     | SSP 3,500 |
|      | Laboratory Grade C      | Non-Resident | SSP 2,500 |
|      | Drug store              | Non-Resident | SSP 5,000 |
|      | Drug store              | Resident     | SSP 3,000 |

## UNIFIED TAX RATES SCHEDULE

| S/NO | TAX TYPES                      | CATEGORIES  | RATES      |
|------|--------------------------------|---|------------|
|      | Law Firm                       | Non-Resident  | SSP 6,000  |
|      | Law Firm                       | Resident  | SSP 4,000  |
|      | Consultancy Firm               | Non-Resident  | SSP 9,000  |
|      | Consultancy Firms              | Resident<br>Accountancy, Management, Development,<br>Social Policy, Peace and Reconciliation. | SSP 6,000  |
|      | Mobil Network Company Antennas | MTN, VIVECELL, ZAIN & GEMTELL   | SSP 50,000 |
|      | Private School                 | Non-Resident  | SSP 4,000  |
|      | Private School                 | Resident  | SSP 2,000  |
|      | Private Fuel Station           | Non-Resident  | SSP 15,000 |
|      | Private Fuel Station           | Resident  | SSP 10,000 |
|      | Money Transfer Services        | Resident  | SSP 7,000  |
|      | Money Transfer Services        | Non-Resident  | SSP 5,000  |
|      | Banks                          | Resident  | SSP 10,000 |
|      | Banks                          | Non-Resident  | SSP 7,000  |
|      | Commissioner of Oath           | Resident  | SSP 3,000  |
|      | Commission Agent               |   |            |
|      | Hotels and Lodges Class A      | Non-Resident  | SSP 15,000 |
|      | Hotels and Lodges Class A      | Resident  | SSP 10,000 |
|      | Hotels and Lodges Class B      | Non-Resident  | SSP 10,000 |
|      | Hotels and Lodges              | Resident  | SSP 8,000  |
|      | Hotels and Lodges Class C      | Non-Resident  | SSP 7,000  |

## UNIFIED TAX RATES SCHEDULE

| S/NO  | TAX TYPES                     | CATEGORIES            | RATES      |   |
|---|-------------------------------|-----------------------|------------|---|
|   | Hotels and Lodges Class C     | Resident              | SSP 5,000  |   |
|   | Private Printing Press        | Non Resident          | SSP 10,000 |   |
|   | Private Printing Press        | Resident              | SSP 7,000  |   |
|   | Private FM Radio/TV           | Non-Resident          | SSP 8,000  |   |
|   | Private FM Radio/TV           | Resident              | SSP 4,000  |   |
| <b>MANUFACTURING BUSINESSES OPERATING LICENSE</b> |                               | <b>LICENSE</b>        |            |   |
|   | Company                       | Non-Resident          | SSP 20,000 | These rates are applicable to businesses listed below according their resident status |
|   | Partnership                   | Non-Resident          | SSP 18,000 |   |
|   | Sole Trader                   | Non-Resident          | SSP 15,000 |   |
|   | Company                       | Resident              | SSP 15,000 |   |
|   | Partnership                   | Resident              | SSP 13,000 |   |
|   | Sole Trader                   | Resident              | SSP 10,000 |   |
|   | Soft Drinks and Juice Factory | Non-Resident/Resident |            |   |
|   | Mineral Water Factory         | Non-Resident/Resident |            |   |
|   | Brewery Factory               | Non-Resident/Resident |            |   |
|   | Canning Factory               | Non-Resident/Resident |            |   |
|   | Aluminum Workshop             | Non-Resident/Resident |            |   |
|   | Paint Factory                 | Non-Resident/Resident |            |   |

## UNIFIED TAX RATES SCHEDULE

| S/NO                          | TAX TYPES                     | CATEGORIES            | RATES      |
|-------------------------------|-------------------------------|-----------------------|------------|
|                               | Foam (Sponge) Factory         | Non-Resident/Resident |            |
|                               | PVC- Plastic Factory          | Non-Resident/Resident |            |
|                               | Ice Factory                   | Non-Resident/Resident |            |
|                               | Cigarette and Tobacco Factory | Non-Resident/Resident |            |
| <b>MINING LICENSE</b>         |                               |                       |            |
|                               | Company                       | Non-Resident          | SSP 20,000 |
|                               | Partnership                   | Non-Resident          | SSP 15,000 |
|                               | Sole Trader                   | Non-Resident          | SSP 10,000 |
|                               | Company                       | Resident              | SSP 8,000  |
|                               | Partnership                   | Resident              | SSP 6,000  |
|                               | Sole Trader                   | Resident              | SSP 4,000  |
| <b>OTHER LOCAL BUSINESSES</b> |                               |                       |            |
|                               | Welding Workshop              |                       | SSP 1,000  |
|                               | Carpentry Workshop            |                       | SSP 1,000  |
|                               | Local Bakery                  |                       | SSP 500    |
|                               | Electric Bakery               |                       | SSP 1,000  |
|                               | Motor Garage                  |                       | SSP 1,500  |
|                               | Motor Bike workshop           |                       | SSP 300    |
|                               | Power Chainsaw                |                       | SSP 1,000  |
|                               | Clay Brick making             |                       | SSP 1,200  |
|                               | Cement Block manufacturing    |                       | SSP 5,000  |
|                               | Music and Cassette recording  |                       | SSP 1,000  |

## UNIFIED TAX RATES SCHEDULE

| S/NO                            | TAX TYPES                                  | CATEGORIES   | RATES      |
|---------------------------------|--|--------------|------------|
|                                 | Photograph Production without printers     |              | SSP 400    |
|                                 | Photograph studio with printers            |              | SSP 1,000  |
|                                 | Photo video & CD production , sound system |              | SSP 1,500  |
|                                 | Internet Café Centers                      |              | SSP 1,500  |
|                                 | Graphic Art Center                         |              | SSP 350    |
|                                 | Commercial Generator Operators             |              | SSP 2,500  |
|                                 | Salon/Barber A                             |              | SSP 3,000  |
|                                 | Salon/Barber B                             |              | SSP 2,000  |
|                                 | Salon/Barber C                             |              | SSP 1,000  |
|                                 | Driving School                             |              | SSP 4,000  |
| <b>MINING BUSINESSES PERMIT</b> |  |              |            |
|                                 | Company                                    | Non-Resident | SSP 30,000 |
|                                 | Partnership                                | Non-Resident | SSP 25,000 |
|                                 | Sole Trader                                | Non-Resident | SSP 20,000 |
|                                 | Company                                    | Resident     | SSP 15,000 |
|                                 | Partnership                                | Resident     | SSP 10,000 |
|                                 | Sole Trader                                | Resident     | SSP 8,000  |
|                                 | Artisanal/local mining                     | Resident     | SSP 5,000  |
|                                 | Small scale Mining                         | Resident     | SSP 6,000  |



## UNIFIED TAX RATES SCHEDULE

| S/NO                       | TAX TYPES                            | CATEGORIES   | RATES             |          |
|----------------------------|--------------------------------------|--|-------------------|----------|
| <b>FOREST EXPLOITATION</b> |                                      | <b>LICENSE</b>   |                   |          |
|                            | Sawmills Company                     | Non-Resident   | SSP 15,000        |          |
|                            | Sawmills Partnership                 | Non-Resident   | SSP 15,000        |          |
|                            | Sole Trader                          | Non-Resident   | SSP 8,000         |          |
|                            | Sawmills Company                     | Resident   | SSP 10,000        |          |
|                            | Sawmills Partnership                 | Resident   | SSP 10,000        |          |
|                            | Sole Trader                          | Resident   | SSP 6,000         |          |
| <b>FORESTRY PRODUCTS</b>   |                                      |  |                   |          |
|                            | Teak Pole                            | light  | SSP 10            | Per Pole |
|                            | Teak Pole                            | Medium   | SSP 15            | Per Pole |
|                            | Teak Poles                           | Heavy  | SSP 25            | Per Pole |
|                            | Other Pole                           |  | SSP 5 – 10        | Per Pole |
|                            | Assorted timber                      | Per CBM  | SSP 500           |          |
|                            | Beams per CBM                        | Per CBM  | SSP 500           |          |
|                            | Other log                            |  | SSP 250           | Per Log  |
|                            | Mahogany log                         |  | SSP 300           | Per Log  |
|                            | Other Forest and Agriculture Product | Africa Gum<br>Guara<br>Sun Flower<br>Seamsem<br>Cotton | 8% of Sales Value |          |
|                            |                                      | Dura   | 3%                |          |

## UNIFIED TAX RATES SCHEDULE

| S/NO                   | TAX TYPES                               | CATEGORIES   | RATES        |             |
|------------------------|---|--------------|--------------|-------------|
| <b>PERMIT-SAWMILLS</b> |   |              |              |             |
|                        | Company                                 | Non-Resident | SSP 10,000   |             |
|                        | Partnership                             | Non-Resident | SSP 10,000   |             |
|                        | Sole Trader                             | Non-Resident | SSP 7,000    |             |
|                        | Company                                 | Resident     | SSP 7,000    |             |
|                        | Partnership                             | Resident     | SSP 7,000    |             |
|                        | Sole Trader                             | Resident     | SSP 3,000    |             |
| <b>STAMP DUTIES</b>    |   |              |              |             |
|                        | Financial Transactions                  |              | 0.1 - 0.25 % |             |
|                        | Transfer Ownership                      |              | SSP 50       |             |
|                        | Registration and Recording of documents |              | SSP 50       |             |
|                        | Agreement of Lease                      |              | SSP 50       |             |
|                        | Agreement for Mortgage                  |              | SSP 50       |             |
|                        | Money Transfers                         |              | 0.02%        |             |
|                        | Court filing                            |              | SSP 5        |             |
|                        | All Account Opening                     |              | SSP 5        |             |
|                        | All cheques Books Issued                |              | SSP 5        | Per booklet |
|                        | Bank Statement                          |              | SSP 2        |             |
|                        | Foreign Exchange Bureau                 |              | SSP 5        |             |
|                        | Letter of Credit                        |              | SSP 50       |             |
|                        | Lien                                    |              | SSP 50       |             |

## UNIFIED TAX RATES SCHEDULE

| S/NO                     | TAX TYPES                      | CATEGORIES             | RATES      |          |
|--------------------------|--------------------------------|------------------------|------------|----------|
| <b>LAND REGISTRATION</b> |                                |                        |            |          |
|                          | First Class                    | Residential Plots      | SSP 750    | Per Plot |
|                          | Second Class                   |                        | SSP 500    | Per Plot |
|                          | Third Class                    |                        | SSP 300    | Per Plot |
|                          | Commercial Plot ( Urban areas) |                        | SSP 5,000  | Per Plot |
|                          | Commercial Plot ( Rural areas) |                        | SSP 500    | Per Plot |
|                          | Investment Plot(Urban areas)   |                        | SSP 15,000 | Per Plot |
|                          | Investment Plot(Rural areas)   |                        | SSP 10,000 | Per Plot |
|                          | Upgrading                      |                        | SSP 450    | Per Plot |
| <b>LAND SURVEY</b>       |                                |                        |            |          |
|                          | First Class Plot               | Residential Plots      | SSP 150    | Per Plot |
|                          | Second Class                   |                        | SSP 100    |          |
|                          | Third Class                    |                        | SSP 50     |          |
|                          | Investment Plot (Urban areas)  |                        | SSP 5,000  | Per Plot |
|                          | Investment Plot (Rural areas)  |                        | SSP 2,000  |          |
|                          | Commercial Plots (Urban areas) |                        | SSP 1,000  |          |
|                          | Commercial Plots (Rural areas) |                        | SSP 100    |          |
| <b>BUILDING PERMITS</b>  |                                |                        |            |          |
|                          | First Class                    | Residential Properties | SSP 1,100  |          |
|                          | Second Class                   |                        | SSP 850    |          |
|                          | Third Class                    |                        | SSP 600    |          |

## UNIFIED TAX RATES SCHEDULE

| S/NO | TAX TYPES                         | CATEGORIES    | RATES     |
|------|-----------------------------------|---------------|-----------|
|      | First Class Commercial            | Urbans areas  | SSP 4,000 |
|      | Second Class Commercial           |               | SSP 3,500 |
|      | Third Class Commercial            |               | SSP 2,500 |
|      | First Class Commercial            | Rural areas   | SSP 1,500 |
|      | Second Class Commercial           |               | SSP 1,000 |
|      | Third Class Commercial            |               | SSP 800   |
|      | <b>VEHICLE REGISTRATIONS</b>      |               |           |
|      | Commercial Vehicles               |               | SSP 2,500 |
|      | Private Vehicles                  |               | SSP 2,500 |
|      | Commercial Motorbike              |               | SSP 500   |
|      | Private Motorbike                 |               | SSP 500   |
|      | Commercial Vehicle Number Plate   |               | SSP 550   |
|      | Vehicle Number Plate              |               | SSP 100   |
|      | Commercial Motorbike Number Plate |               | SSP 50    |
|      | Private Motorbike Number Plate    |               | SSP 50    |
|      | Log Book                          | Vehicles only | SSP 250   |
|      | <b>DRIVING LICENSE</b>            |               |           |
|      | General License                   |               | SSP 800   |
|      | Private Vehicle                   |               | SSP 450   |

## UNIFIED TAX RATES SCHEDULE

| S/NO | TAX TYPES                                     | CATEGORIES         | RATES      |
|------|---|--------------------|------------|
|      | Motorbike                                     |                    | SSP 150    |
|      | Road Certificate                              | Vehicle Inspection | SSP 150    |
|      | Motor Traffic Offence (Minor)                 |                    | SSP 50     |
|      | Motor Traffic Offence (Major)                 |                    | SSP 100    |
|      | <b>FIRE SAFETY ASSESSMENT<br/>CERTIFICATE</b> |                    |            |
|      | Fuel Station & LPG Gas Station                |                    | SSP 8,000  |
|      | Hospital & Clinic                             |                    | SSP 4,000  |
|      | Private University & College                  |                    | SSP 10,000 |
|      | Secondary & Primary                           |                    | SSP 5,000  |
|      | Fuel Depots                                   |                    | SSP 15,000 |
|      | Trading Business Premise                      |                    | SSP 3,000  |
|      | Factory Building                              |                    | SSP 7,000  |
|      | Banks and Financial Houses                    |                    | SSP 8,000  |
|      | Hotel Class A                                 |                    | SSP 5,000  |
|      | Hotel Class B                                 |                    | SSP 3,500  |
|      | Hotel Class C                                 |                    | SSP 2,500  |
|      | Restaurant Local                              |                    | SSP 500    |
|      | Vehicles                                      |                    |            |
|      | Fuel Tankers                                  |                    | SSP 6,000  |
|      | Cargo/Haulage Truck                           |                    | SSP 4,500  |
|      | Commercial                                    |                    | SSP 2,500  |
|      | Private Cars                                  |                    | SSP 1,000  |

## UNIFIED TAX RATES SCHEDULE

| S/NO                      | TAX TYPES                              | CATEGORIES   | RATES     |
|---------------------------|--|--------------|-----------|
|                           | River Transport (Barges)               |              | SSP 5,000 |
|                           | Boat                                   |              | SSP 1,000 |
| <b>FEES &amp; CHARGES</b> |  |              |           |
|                           | Assessment of Age                      | Resident     | SSP 50    |
|                           | Assessment of Age                      | Non-Resident | SSP 500   |
|                           | Medical Document Endorsement           |              | SSP 30    |
|                           | Medical Fitness Certificate            |              | SSP 25    |
|                           | Assessment of Disability               |              | SSP 10    |
|                           | Labour Card                            | Resident     | SSP 15    |
|                           | Labour Card                            | Non-Resident | SSP 500   |
|                           | Establishment Registration Fee         |              | SSP 1,000 |
| <b>MISCELLANEOUS</b>      |  |              |           |
|                           | Lost Documents                         |              | SSP 200   |
|                           | Change of ownership Immovable Property |              | SSP 350   |
|                           | Change of Ownership Vehicle            |              | SSP 400   |
|                           | Change of Ownership Motorbike          |              | SSP 150   |
|                           | Search Certificate                     |              | SSP 100   |
|                           | Upgrading                              |              | SSP 150   |
|                           | Road Toll                              |              | SSP 100   |
|                           | Mortgage Fees                          |              | SSP 500   |

## NOTE TO RATE SCHEDULES

### 1. PENALTIES:

- a. If the amount of tax due or any portion thereof is not paid on or before the last day for payment, a penalty of five percent (5%) shall accrue without the need for any further action by the Commissioner.
- b. If the amount of tax due or any portion thereof is not paid on or before the last day for payment, interest on the amount due shall accrue at the rate established. Accrual shall commence on the day after payment of tax was due, and shall be calculated at the beginning of each successive month that passes until the obligation is fulfilled.
- c. A rate of interest for late payment and underpayments shall be published at least annually. Such rate for each period shall be one hundred and twenty percent (120%) of the prime commercial rate for such a period.
- d. The term "prime commercial rate" means the average rate commercial banks in South Sudan charge other banks and financial institutions.
- e. However, penalty for operating without license shall be 100% of the license acquisition value
- f. If any taxpayer fails to file a return in accordance with the provisions of Taxation Act, 2009, there shall be added to such taxpayer's tax liability an additional charge of five percent (5%) of the tax reportable on the return for each month the return is late, up to a maximum of twenty five percent (25%) of the tax reportable.

- g. License Renewals: for all categories of businesses shall be 50% of license acquisition value.

### 2. Failure to Withhold Tax

A person who fails to withhold tax from payment as required under this schedule shall be:

- a. liable to pay the tax not withheld, as well as the respective penalties and interest; and
- b. no deduction shall be allowed for the payment which would have otherwise been allowed as a deduction under sections 59 and 70 of Taxation Act, 2009

# Unified Tax Schedule for State Government of South Sudan



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Resilient nations.