



SUDAN PEOPLES' LIBERATION MOVEMENT
GENERAL HEADQUARTERS



SPLM/SPLA POSITION

ON

**WEALTH SHARING, FINANCIAL MANAGEMENT AND ECONOMIC
DEVELOPMENT**

ADDIS ABABA, ETHIOPIA

AUGUST 28, 2014

INTRODUCTION

South Sudan has seen much marginalization, economic, cultural and political oppression over time, bore out by the Juba Conference of 1947, the 1953 Cairo Conference and with the 1972 Addis Ababa Agreement, more importantly the People have never truly enjoyed the resources of their own land, even in the post-CPA era, be it the iron, gold or oil extracted from the ancestral lands.

However, we have a chance now to proscribe proper wealth sharing allocations to our citizens and their communities. The nation can fully grasp the economic reins of authority to ensure the People of South Sudan get their equal share of the wealth of this nation. The TFGONU can grant a portion of its tax or revenue income to state and local governments to aid in needed development.

Various forms of revenue or wealth-sharing have been used in several countries, including Canada, India, Switzerland and the USA, which used this method from 1972 to 1986, providing funds for local governments to spend as these communities saw fit. This is an approach many believe can aid a nation in need of development and capacity building.

CHAPTER I THE PRINCIPLES OF WEALTH SHARING

1.1 The wealth of South Sudan shall be shared equitably so as to enable each level of government to discharge its legal and constitutional responsibilities and duties.

1.2 The sharing and allocation of wealth emanating from resources in South Sudan shall ensure that the quality of life, dignity and living conditions of all citizens are promoted without discrimination on grounds of gender, race, religion, political affiliation, ethnicity, language, or region. The sharing and allocation of this wealth shall be based on the premise that all areas of South Sudan are entitled to development.

1.3 The allocation percentages of revenue sharing should reflect a commitment to the devolution of power and decentralization of decision-making in regard to development, service delivery and governance. In that vein, the TFGONU shall fulfill its obligation to provide the required transfers to the various Governments, on the state and local levels.

1.4 The Parties acknowledge that South Sudan faces serious challenges to:

- (a) be able to perform basic government functions,
- (b) build up the civil administration, and
- (c) rehabilitate and construct/reconstruct our social and physical infrastructure in a post-conflict South Sudan.

1.5 The coming development of South Sudan's infrastructure, human resources, sustainable economic development and the capacity to meet the nation's human needs shall be done within a viable framework of transparent and accountable government.

1.6 All areas of South Sudan in need of construction/reconstruction shall be brought up to the same average level of socio-economic and public services standard. For this purpose, special funds shall be established to build up the local institutional, human and economic capacity.

1.7 The Parties recognize that this recent civil war and the past decades of war have caused great distress to the People, therefore, there is an urgent need to provide public services and begin essential infrastructure development projects. The highest priority during the transitional Period shall be health, education, public infrastructure and upgrading public finance and accountability systems of the country, on all levels of government.

1.8 The TFGONU shall work to improve needed capacities across the nation during the Transitional Period in cooperation with international partners and organizations.

1.9 The best international practices and standards in sustainable utilization and control of natural resources shall keenly be employed during the transitional period and beyond.

1.10 This Agreement herein sets out the respective types of income, revenue, taxes and other sources of wealth to which the various levels of government are entitled. See appendix I.

1.11 The TFGONU shall not withhold an allocation due to a state or local government. Any level of Government may initiate proceedings in the Constitutional Court should any other organ or level withhold its duly authorized funds.

1.12 The SPLM/SPLA and GRSS appreciate the continued support of IGAD, the regional and international community to the mediation process, and calls on it to play a strong and constructive role, in part by acting speedily to deliver any pledged humanitarian assistance as well as mobilize all political, diplomatic, and financial support to the peace, reconciliation and rebuilding process.

CHAPTER II OWNERSHIP OF LAND AND NATURAL RESOURCES

2.1. The Parties agree that the regulation, management, and the process for the sharing of wealth from subterranean natural resources are addressed below.

2.2. The Parties record that the regulation of land tenure, usage and exercise of rights in land is to be a concurrent competency exercised at the three (3) levels of government.

2.3. Rights in land owned by the people shall be exercised through the appropriate or designated level of Government.

Land Use

2.4 Land use activities and any conflict on land issues will be handled by land commissions at the various levels of government:

2.4.1 Federal Land Commission

2.4.2 State Land Commission

2.4.3 County Land Commission

2.5 These commissions are empowered to develop and interpret legislation regarding typical land issues and to reflect customary laws and practices, local heritage and institutional trends.

2.6 If a claim cannot be solved by the land commissions (County, State and Federal, exhaustion of local remedies), and a claimant believes it is due to a perceived post-conflict affiliation, the claim may be brought before the appropriate court.

CHAPTER III OIL RESOURCES

Guiding Principles for Management and Development of the Oil Sector

3.1 The Parties agree that the basis for an agreed and definitive framework for the management of the development of the petroleum sector during the transitional period shall include the following:

3.2 Sustainable utilization of oil as a non-renewable natural resource shall be consistent with:

3.2.1 The national interest and the public good;

3.2.2 The interest of the producing state;

3.2.3 The interests of the local population in affected areas;

3.2.4 National environmental policies, biodiversity conservation guidelines, and cultural heritage protection principles.

3.3 Empowerment of the appropriate levels of government to develop, including policies on national content, and manage in consultation with the relevant communities, the various stages of oil production within the overall framework for the management of petroleum development.

3.4 Develop enabling policy to create conducive environment for the flow of foreign direct investment;

3.5 Create a stable macroeconomic policy environment to enhance economic growth.

3.6 Persons enjoying rights in land shall be consulted and their views shall duly be taken into account regarding decisions to develop subterranean natural resources from the area in which they have rights, and shall also share in the benefits of that development.

3.7 Persons enjoying rights in land are entitled to compensation on equitable terms arising from acquisition or development of land for the extraction of subterranean natural resources from the area in which they have rights.

3.8 The communities in whose areas development of subterranean natural resources occur have the right to participate through their respective states in decision making and negotiations of contracts for the exploration, development and production of those resources.

3.9 Existing Oil Contracts

The TFGONU shall renegotiate existing oil contracts.

3.10 Guiding Principles for Sharing Oil Revenue

3.10.1 The Parties agree that the basis for an agreed and definitive framework for the sharing of the wealth emanating from oil resources of South Sudan shall include the following:

3.10.2 The framework for sharing wealth from the extraction of natural resources should balance the needs for national development, service delivery and reconstruction of the producing states in the Federal Republic of South Sudan.

3.10.1 The Parties agree that a formula for sharing the revenue from oil resources shall be as set forth in this Agreement. See Appendix II

CHAPTR IV
GUIDING PRINCIPLES FOR SHARING NON-OIL REVENUE

4.1 All revenue collected nationally for or by the Federal Government shall be pooled and administered by the Federal Revenue Authority (FRA). Such Fund shall embrace all accounts and sub-funds into which monies due to the Federal Government are collected, reported, deposited and audited.

4.2 All revenues, expenditures, deficits, and debt of the TFGONU shall be accounted for and the information made accessible to the public. An annual report to the Transitional Federal Legislature shall be required, which details the TFGONU financial activities.

4.3 The non-oil revenue collected by the Federal Government shall be allocated as follows: See appendix II.

4.13 Federal Fiscal and Financial Allocation Monitoring Commission (FFFAMC)

4.13.1 To ensure transparency in regard to the allocation of federally collected funds to the states and counties, an independent Federal Fiscal and Financial Allocation Monitoring Commission (FFFAMC) shall be established. This body shall be comprised of experts nominated by the states and Federal Government.

4.13.2 The FFFAMC shall undertake the following duties and responsibilities:

4.13.2.1 Monitor and ensure that equalization grants from the TFGONU are promptly transferred to respective levels of government;

4.13.2.2 Ensure appropriate utilization of the allocated funds to all levels government;

4.13.2.3 Ensure that resources allocated to war affected areas are transferred in accordance with agreed upon formulae; and

4.13.2.4 Ensure disbursement and timely transfer of the allocated funds to all levels of government in accordance with ratios as stipulated in this Agreement.

4.13.3 The FFFAMC shall be composed of representatives from the Federal Government and States as follows:

4.13.3.1 Three Representatives of the TFGONU;

4.13.3.2 One expert from each state;

4.13.3.3 The Chairperson shall be nominated by the President and vetted by the Senate;

4.13.3.4 The FFFAMC shall work out its own rules and procedures.

4.13.3.5 The FFFAMC shall publish a monthly report on the nation's financial activity.

4.13.3.6 The FFFAMC shall also render a bi-annual report to the Senate.

**CHAPTER V
EQUALIZATION AND FUTURE GENERATION FUND**

5.1 EQUALIZATION FUND

The fund shall be used for budgetary stabilization incase of oil price fluctuation.

5.2 FUTURE GENERATION FUND

The fund shall be used for creation of a sovereign fund.

**CHATPER VI
INTERSTATE COMMERCE**

There shall be no legal impediment to interstate commerce or the flow of goods and services, capital, or labor between the states.

**CHAPTER VII
SPLM/SPLA AND GRSS NATIONAL LIABILITIES AND DEBT**

The Parties shall declare and discuss liabilities and debt incurred by either Party during the civil war and agree on how to service or re-pay the debt.

**CHAPTER IX
ACCOUNTING STANDARDS AND PROCEDURES; FISCAL RESPONSIBILITY**

9.1 All levels of government shall comply with generally accepted accounting standards and procedures. There shall be institutions at the state and federal levels to ensure that funds are distributed according to the agreed government budget, and properly expended having regard to value for money.

9.2 To ensure the effective operation of such institutions, there shall be independent Federal Audit Chamber, which shall have responsibility for the functions referred to above.

9.3 The Federal Audit Chamber shall set auditing standards.

9.4 Nomination to the Federal Audit Chamber shall be made by the President and vetted by the Senate.

9.5 All levels of government shall hold all income and revenue received by it in public accounts and subject to public scrutiny and accountability.

CHAPTER X
MONETARY POLICY, BANKING, CURRENCY AND BORROWING

Monetary Policy, Banking and Currency

10.1 There shall be established a Federal Reserve Bank of South Sudan (FRB) headed by a Governor.

10.2 FRB shall manage the financing and monetary portfolio of the Federal Republic of South Sudan.

10.2 The Governor and his/her deputy shall be nominated by the President, vetted and approved by the Senate.

10.3 The Governor in consultation with his/her deputy shall appoint the other senior officers within the FRB.

10.4 The primary responsibility of FRB is to ensure price stability, maintain a stable exchange rate and sound banking system as well as the issuance of currency.

10.5 The FRB shall be fully independent in its pursuit to carry out a monetary policy, which shall be done by relying primarily on market-based instruments instead of administrative allocation of credit.

10.6 All financial institutions shall be bound to implement monetary policies set by the FRB.

10.7 The FRB shall review adequate capital requirements for establishing local and foreign banks and foreign exchange bureaus;

10.8 The FRB shall not allocate hard currency to local and foreign banks, and foreign exchange bureaus.

10.9 Review and define the mandate and scope of foreign banks;

10.10 Review FRB facilities granted to commercial banks with particular attention to foreign banks;

10.11 Review the existing insurance licenses with the view to ensure conformity and adherence;

10.12 The FRB shall be responsible for chartering and supervising banking systems and institutions.

10.13 All financial institutions shall be subject to internationally recognized regulatory and prudential standards as set by the FRB.

10.13 All banking institutions conducting business in Federal Republic of South Sudan shall be subject to the rules and regulations set by the FRB.

Borrowing

10.14 The TFGONU and the states may borrow money based on their respective credit worthiness. Neither the Federal Government nor the FRB shall be required or expected to guarantee borrowing by sub-national governments.

10.15 The TFGONU and all sub-national governments shall report necessary financial and fiscal data to the relevant Federal Government bodies for statistical purposes.

10.16 The TFGONU and the states may borrow money from foreign sources based on their respective credit worthiness.

10.17 Foreign borrowing by all levels of governments shall be done in a manner that does not undermine national macroeconomic policies and shall be consistent with the objective of maintaining external financial viability.

10.18 All foreign borrowing activities shall conform to FRB rules and regulations and shall be approved by the Senate.

CHAPTER XI RECONSTRUCTION AND DEVELOPMENT FUNDS

Federal Private Development Fund

11. There shall be established a Federal Private Development Fund to undertake the following functions:

11.1 Identify local, national, sectorial or private sector associations with the view to improving their productivity/efficiency through capacity enhancement and easing access to financing. These types of businesses are considered small and medium enterprises (SMEs). These entities include but are not limited to South Sudan petrol stations associations, maize producers associations, diary producers associations, poultry producers associations, national private companies in the areas of supply, roads and bridges, general trade, construction, airlines, and others.

11.2 Identify the SME's in the existing states with view to building capacity, governance, accountability and reporting to enable them access credit facilities;

11.3 To be a strategic tool of private business community to the development and modernization of institutions and remove obstacles to creation of market economy so as to improve business and investment and enhance conditions for safe trade;

11.4 Help strengthen the voice of the business community in the public-private dialogue; and

11.5 Fully work to implement the recommendations of the Private Sector Development Strategy (PSD) developed jointly between the South Sudan Business Forum and Ministry of Commerce and Trade.

Youth Enterprise Development Fund

There shall be established a Youth Enterprise Development Fund to undertake the following functions:

11.6 The Fund seeks the provision of Enterprise Development (ED) services for youth. The TFGONU has its ED unit under the Department of Lending and Investment.

11.7 The Fund's goal is to bring more youth into economic development activities to enhance social cohesion within the country.

11.8 The Fund hopes to foster and promote entrepreneurship among youth, typically in the form of micro, small and medium businesses/enterprises (SMEs). The mandate of the Enterprise Development unit, where the Fund resides is to :

11.8.1 Establish a capacity building program for youth entrepreneur by identifying skills and competency needs for youth entrepreneurs;

11.8.2 Provide Business Development Services (BDS) to youth-owned and youth-focused enterprises;

11.8.3 Establish BDS partnerships for capacity building;

11.8.4 Lobby for preferential sourcing from youth enterprises;

11.8.5 Establish a capacity building program for District Youth Officers (DYOs);

11.8.6 Promotion of networking among youth entrepreneurs; and

11.8.7 Increase access to Information Communication and Technology (ICT) for youth enterprises by creating linkages with existing ICT initiatives specifically the ICT village DYOs.

Women Enterprise Development Fund

There shall be established a Women Enterprise Development Fund to undertake the following functions:

11.9.1 Provision of subsidized credit for women-based enterprise development;

11.9.2 Capacity building of women entrepreneurs, women-oriented enterprises, and other women-focused entrepreneurial activities;

11.9.3 Support and facilitate local and international marketing of goods and services produced by women entrepreneurs, women-oriented enterprises, and other women-focused entrepreneurial activities;

11.9.4 Support and facilitate the development of infrastructure beneficial to women entrepreneurs, women-oriented enterprises, and other women-focused entrepreneurial activities;

11.9.5 Support and facilitate linkages between women-owned enterprises and big companies; and

11.9.6 Organized business exposure and experiential visits to similar sisterly organizations in the region.

CHAPTER XII FEDERAL DEVELOPMENT BANK

12.1 There shall be established a federal development Bank for reconstruction and development.

12.2 Functions and policies shall be worked out.

CHAPTER XIII FINANCING THE TRANSITION

Upon signature of the final Peace Agreement, the Parties shall establish a Joint Federal Transition Team to undertake the following:

13.1 Prepare budget estimates for the establishment of TFGONU, state and local levels as provided for by the Peace Agreement;

13.2 Organize and prepare relevant documents for the donor conference, including the agenda of the conference, letters of invitations and be a secretariat to the donor conference;

13.3 Develop fund raising strategies, and assist in the identification of potential sources of funds necessary for a smooth and timely commencement of the Transitional Period.

CHAPTER XIV FEDERAL CONTRACTS AND MONOPOLIES COMMISSION

14.1 There shall be established a Federal Contract and Monopolies Commission.

14.2 The main purpose for establishment of Contracts and Monopolies Commission in the Republic of South Sudan is to oversee activities of a contractual nature being undertaken by the TFGONU.

14.3 The Mandate of this Commission shall include:-

14.3.1 Ensuring that all public financial and budgetary commitments entered into by the TFGONU are transparent, non-monopolistic and in accordance with the laws of the country and internationally accepted norms of commercial practice.

14.3.2 Ensuring that public officers will not use their positions to benefit from any contract financed from public funds.

14.3.3 Publishing all tenders in the media and on its own website to ensure maximum competition and transparency.

14.3.4 The Commission shall publish on its website the result of tenders as well as a record of all commercial entities that have participated and succeeded in reviewing contracts

14.3.5 Ensuring the formulation and effective implementation of sound macro-economic policies that will support sustainable development goals;

14.3.6 Collaborate with the international institutions to provide finance to TFGONU in carrying out its functions.

14.4 The Commission shall consist of ten (10) members nominated by the President and vetted and approved by the Senate.

14.5 The members of this Commission shall be assisted by independent national and international experts.

CHAPTER XV SALARIES AND REMUNERATION COMMISSION

There shall be established a Salaries and Remuneration Commission.

15.1 The powers and functions of the Salaries and Remuneration Commission shall be to:

15.1.1 Set and regularly review the remuneration and benefits guidelines of all Federal, State and local government officers;

15.1.2 Advise the Federal, state and local governments on the remuneration and benefits of all other public officers.

15.2 In performing its functions, the Commission shall take the following principles into account:

15.2.1 The need to ensure that the total public compensation bill is fiscally sustainable;

15.2.2 The need to ensure that the public services attract and retain the skills required to execute their functions;

15.2.3 The need to recognize productivity and performance; and

15.2.4 Transparency and fairness.

15.3 The Salaries and Remuneration Commission shall consists of the following persons nominated by the President and vetted and approved by the Senate:

15.3.1 chairperson;

15.3.2 one person each nominated by the following bodies from among persons who are not members or employees of those bodies—

15.3.2.1 the Parliamentary Service Commission;

15.3.2.2 the Public Service Commission;

15.3.2.3 The Judicial Service Commission;

15.3.2.4 The Teachers Service Commission;

15.3.2.5 The National Police Service Commission;

15.3.2.6 The Defense Council; and

15.3.2.7 The Senate, on behalf of the State governments;

15.3.3 One person each nominated by—

15.3.3.1 An umbrella body representing trade unions;

15.3.3.2 An umbrella body representing employers; and

15.3.3.3 A joint forum of professional bodies as provided by legislation;

15.3.4 One person each nominated by:

15.3.4.1 The Secretary for Finance; and

15.3.4.2 The Attorney-General; and

15.3.5 One person who has experience in the management of human resources in the public service, nominated by the Secretary for Public Service.

CHAPTER XVI FINANCE OFFICERS AND INSTITUTIONS

16.1 CONTROLLER OF BUDEGTS

There shall be an independent Controller of Budget who shall be nominated by the President and vetted and approved by the Senate.

16.1.1 To be qualified to be the Controller, a person shall have extensive knowledge of public finance or at least ten years' experience in auditing public finance.

16.1.2 The Controller shall, hold office for a term of eight years and shall not be eligible for re-appointment.

16.1.3 The Controller of Budget shall oversee the implementation of the budgets of the Federal and State governments by authorizing withdrawals from public funds under as per the constitution;

16.1.4 The Controller shall not approve any withdrawal from a public fund unless satisfied that the withdrawal is authorised by law.

16.1.5 Every four months, the Controller shall submit Transitional Fedearl Legislature a report on the implementation of the budgets of the country.

16.2 AUDITOR GENERAL:

There shall be an independent Auditor-General who shall be nominated by the President and vetted and approved by the Senate

16.2.1 To be qualified to be the Auditor-General, a person shall have extensive knowledge of public finance or at least ten years' experience in auditing or public finance management.

16.2.2 The Auditor-General holds office for a term of eight years and shall not be eligible for re-appointment.

16.2.3 Within six months after the end of each financial year, the Auditor-General shall audit and report, in respect of that financial year, on—

16.2.3.1 The accounts of the national and State governments;

16.2.3.2 The accounts of all funds and authorities of the national and State governments;

16.2.3.3 The accounts of all courts;

16.2.4 The accounts of every commission and independent office established by this Constitution;

16.2.5 The accounts of the National Assembly, the Senate and the State assemblies;

16.2.6 The accounts of political parties funded from public funds;

16.2.7 The public debt; and

16.2.8 The accounts of any other entity that legislation requires the Auditor-General to audit.

16.2.9 The Auditor-General may audit and report on the accounts of any entity that is funded from public funds.

16.2.10 An audit report shall confirm whether or not public money has been applied lawfully and in an effective way.

16.2.11 Audit reports shall be submitted to Parliament or the relevant State assembly.

16.2.12 Within three months after receiving an audit report, Parliament or the county assembly shall debate and consider the report and take appropriate action.

16.2.13 The Federal Audit Chamber will bi-annually report to Transitional Federal Legislature on its findings from the collected reports from all state audit chambers.

CHAPTER XVII
FEDERAL REVENUE AUTHORITY (FRA)

17.1 There shall be established an independent Federal Revenue Authority.

17.2 The mandate of the authority shall be to Assessment, Collection, Administration and Enforcement of laws relating to taxation and revenue.

17.3 The Authority is charged with the responsibility of collecting revenue on behalf of the Government of South Sudan. The Authority is a Government agency that runs its operations in the same way as a private enterprise. In order to offer better single-window services to taxpayers.

17.4 Mandate of the FRA in the economy of the Federal Republic of South Sudan are as underlined below:

17.4.1 To administer and to enforce written laws or specified provisions of written laws pertaining to assessment, collection and accounting for all revenues in accordance with these laws.

17.4.2 Advise on matters pertaining to the administration or and the collection of revenue under written laws.

17.4.3 Enhance efficiency and effectiveness of tax administration by eliminating Bureaucracy, Procurement, Promotion, Training and Discipline.

17.4.4 Eliminate tax evasion by simplifying and streamlining procedures and improving tax payer service and education thereby increasing the rate of compliance.

17.4.5 Promote professionalism and eradicate corruption amongst SSRA employee by paying adequate salaries that enables the institution to attract and retain competent professionals of integrity and sound ethical morals.

17.4.6 Restore Economic Independence and Sovereign pride of South Sudan by eventually eliminating the perennial budget deficits by creating organizational structures that maximize revenue collection.

17.4.7 Ensure protection of local Industries and facilitate economic growth through effective administration of tax laws relating to trade.

17.4.8 Ensure effective allocation of scarce resources in the economy by effectively enforcing tax policies thereby sending the desired incentives and shift signals throughout the country.

17.4.9 Facilitate distribution of income in socially acceptable ways by effectively enforcing tax laws affecting income in various ways.

17.4.10 Facilitate economic stability and moderate cyclic fluctuations in the economy by providing effective tax administration as an implementation instrument of the fiscal and

stabilization policies.

17.4.11 Be a 'watchdog' for the Government agencies (such as Ministries of Health, Finance, etc) by controlling exit and entry points to the country to ensure that prohibited and illegal goods do not pass through South Sudan borders.

Board of Directors:

17.5 Consisting of both the public and private sector experts, makes policy decisions to be implemented by SSRA Management. The Chairman of the Board is appointed by the President of the Republic of south Sudan.

17.6 The Chief Executive of the Authority shall be a **Commissioner General** who shall be nominated the President from a list of applicants that have successfully been screened by Public Service Commission and vetted and approved by the Senate.

APPENDIX I: REVENUE

List of Federal Taxes/Sources from which Non-Oil Revenue can be derived

The Federal level shall be entitled to legislate, raise and collect the below-listed taxes and to collect revenue from these sources:

- (a) National Personal Income Tax;
- (b) Corporate or Business Profit Tax;
- (c) Customs and Excise;
- (d) Sea-ports and Airports Revenue;
- (e) Service charges;
- (f) National Government Enterprises and projects;
- (g) VAT or GST or other retail taxes on goods and services;
- (h) Excise Tax;
- (i) Any other tax as agreed upon in these negotiations; and
- (j) Loans, including borrowing from the Central Bank and the public.

List of State Taxes from which Non-Oil Revenue can be derived

- (a) State Land and property tax and royalties;
- (b) Service charges for state/regional services;
- (c) Licenses;
- (d) State/Regional Personal Income Tax;
- (e) Levies on Tourism;
- (f) State share of oil Revenues as is set out in this Agreement;
- (g) State Government projects and state/regional nature parks;
- (h) Stamp duties;
- (i) Agricultural Taxes;

- (j) Grants in Aid and Foreign Aid through the National Government;
- (k) Excise taxes;
- (l) Border Trade charges or levies in accordance with National Legislation;
- (m) Other state/region taxes which do not encroach on national taxes; and
- (n) Loans and borrowing in accordance with the Monetary Policy, Banking, Currency and Borrowing sections of this agreement.

List of Local Government of taxes sources

- (a) Council property tax
- (b) social service tax;
- (c) Council land tax;
- (d) animal tax;
- (e) gibana tax;
- (f) Council sales tax;
- (g) capital gains tax;
- (h) produce tax (ushur); and
- (i) any other taxes as may be authorized by law, rules and
- (j) regulations
- (k) user service charges;
- (l) license fee;
- (m) administrative fines;
- (n) royalties;
- (o) permits;
- (p) Customary court fees and fines;
- (q) contract fees;
- (r) auction fees;
- (s) any other fees and charges as may be authorized by any
- (t) other law, rules and regulations

**APPENDIX II:
WEALTH SHARING RATIOS**

1		Oil Revenue Sharing	Percentages
	a	States Producing Oil	30%
	b	Federal Government	30%
	c	All States	15%
	d	All Counties	15%
	e	Equalization Fund	5%
	f	Future Generation Fund	5%
2		Non-Oil Revenue Sharing	
	I.	National Revenue	
	a	States Generating the Revenue	30%
	b	Federal Government	30%
	c	All States	15%
	d	All Counties	15%
	f	Future Generation Fund	10%
	II.	State Revenue (Taxes and Fees)	
	a	Counties Generating Revenue	50%
	b	State	25%
	c	All Counties	25%
	III.	Local Government Revenue (Taxes and Fees)	
	a	Payam Generating Revenue	50%
	b	County	25%
	c	All Bomas	25%