

Republic of South Sudan (RSS)



NATIONAL REVENUE AUTHORITY (NRA)

January 27th, 2020

TO: ALL BUSINESSES AND NGOs

FROM: NATIONAL REVENUE AUTHORITY
 Domestic Tax Division

SUBJECT: CHANGES INTRODUCED IN THE FINANCIAL ACT 2019/2020 ON PERSONAL INCOME TAX, BUSINESS PROFIT TAX, SALE AND EXCISE PER TAXATION ACT 2009 AS AMENDED IN 2016

This serves to inform the general public, all businesses operators and NGOs that per the finance act 2019/2020 signed into law by the president of the republic on the 17th of September, 2019 is hereby operationalized. Effectively, the scale shall be as follows;

1. Personal income tax is charged for the tax year 2019/2020 on taxable income from wages and entrepreneurial activities after standard allowable expenses of twenty per cent (20%) and other expense such as town rate, ground rate, etc. are deducted.
2. For that tax year the exemption level is raise to SSP 2,000 per month and the number of income bands or brackets scaled up. Specifically-the schedule in Taxation Act 2009 AS AMENDED IN 2012 & 2016 is deleted and replaced by the following:
 - a. Taxable incomes SSP.2, 000 per month and under are not subject to tax (zero per cent)
 - b. Taxable incomes ranging from SSP.2, 001-5,000 per month are charged at the rate of five percent (5%)
 - c. Taxable incomes ranging from SSP5, 001-10,000 per month are charged at the rate of ten per cent (10%)
 - d. Taxable incomes ranging from SSP10, 001-15,000 are charged at the rate of fifteen per cent (15%)
 - e. Taxable incomes ranging from SSP15, 001 and above are charged at the rate of twenty per cent (20%).

BUSINESS PROFIT TAXCHARGES, RATE AND INCOME BRACKETS FROM 2019/2020

1. For that tax year the rates are per the Taxation ACT 2009 as amended 2012 and 2016

Old rate	New rate	Sectors classification
25%	28%	Trading companies
25%	28%	Manufacturing companies
25%	20%	Financial Institutions/Banks
25%	25%	Construction companies
25%	25%	Hospitality/Hotels
25%	15%	Mining companies


25%	30%	Petroleum companies
25%	20%	Telecommunication companies

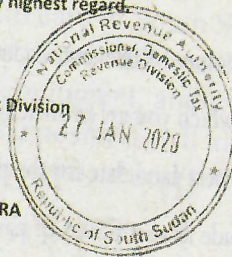
CHANGES ON EXCISE TAX PER TAXATION ACT 2009 AS AMENDED

OLD RATE	NEW RATE	BUSINESS NAME
7%	10%	INSURANCE COMPANIES

This order is effective from January 1st 2020. All calculation are effective for both business profit tax 2019 due 1st April 2020, PIT Withholding and excise tax for January 2020, due on 15th February. We expect all NGOs and businesses to adhere strictly to this newly introduce changes in this circular until perhaps a new policy directive is issued.

Accept please, the assurance of my highest regard.


Albino Chol Thiik
Ag/Commissioner for Domestic Tax Division
National Revenue Authority
JUBA-SOUTH SUDAN



Cc: Ag/Commissioner General for NRA
Cc: Director for Operation
Cc: File