



NATIONAL REVENUE AUTHORITY
Republic of South Sudan
Deputy Commissioner General

2nd March 2021

CIRCULAR Ref: RSS/NRA/DCG/J/19

To: All NGOs, Through RRC

Re: Suspension of Withholding Tax on Pension Fund/Social Insurance Fund.

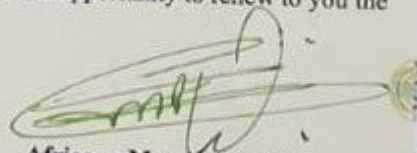
The National Revenue Authority presents its compliments. Reference is hereby made to the letter dated 1st March 2021 (ref: RSS/MOFP/USF/J/13/8) from the 1st Undersecretary Ministry of Finance and Planning, and reference to the letter from the Ministry of Labour (ref: RSS/MOL/MO/J/13/9) on suspension of taxation of NSIF. On this regard, the National Revenue Authority equally wishes to inform the general public particularly National and International Non –Governmental Organizations, pursuant to section 27 of the taxation Act, 2009 subject to terms and conditions set out in section 27 (2) of the taxation Act, 2009 as amended in 2016, that:

1. Withholding tax on Pension Fund/Social Insurance Fund has been suspended indefinitely.
2. All Organization should pay accumulated pension funds to eligible employees without tax element.

This Ruling is therefore to authorize all organizations to pay social Insurance Fund to the affected employees.

On behalf of the National Revenue Authority, let me avail myself of this opportunity to renew to you the assurances of my highest considerations.




Africano Mande Gedima
Deputy Commissioner General
NRA

Copy Furnished:

Hon. Minister of Finance & Planning
Hon. Minister of Labour
Hon. Minister of Public Service and Human Resource Dev.
Hon. Deputy Minister, MoFP
Hon. 1st Undersecretary, MoFP
Chairman RRC
Commissioner General, NRA
Minister of Finance, all States
File