



REPUBLIC OF SOUTH SUDAN  
National Revenue Authority  
Commissioner General

**PUBLIC NOTICE**

**Financial Act, 2022/2023 amendments to Tax Laws**

The National Revenue Authority (NRA) hereby notifies all taxpayers and the general public of the coming into force of the Financial Act, 2022/2023 that was passed by the Transitional National Legislature on 26<sup>th</sup> September 2022 and assented to by the President of the Republic on 9<sup>th</sup> October 2022. The Act has introduced amendments to the national tax laws as highlighted hereunder:

1. Withholding tax on rental income (deducted by a tenant at source), which has been at the rate of 20%, now applies to the rent plus all associated costs for ancillary services such as utilities, cleaning, garbage collection, security, etc.
2. Any third party, including a bank or other financial institution or another Government institution, shall furnish NRA with information regarding taxpayers, if so required by notice issued by the Commissioner General. Failure to do so is an offense under the Taxation Act, 2009.
3. Persons, including betting companies, who pay lottery and/or any other gaming winnings shall withhold personal income tax (PIT) on the gross payment at the rate of 20% whenever making such payments and shall furnish a return to the National Revenue Authority by the 15<sup>th</sup> day of the month following the month in which the payment was done.
4. It is now a legal obligation for a taxpayer to acquire and possess a valid Tax Clearance Certificate. Government Ministries, Agencies and Departments as well as banks, insurance companies, international organizations, foreign missions and NGOs shall, when concluding contracts, making payments or otherwise transacting with any taxpayer, require from such taxpayer a valid Tax Clearance Certificate. Any person or an institution that contravenes this provision commits an offence under the Taxation Act, 2009.
5. Sales tax at the rate of 18% is payable on any commission, fee or charge levied for financial services, cash/money transfer services or travel & tour agency services.
6. A three-band presumptive income tax, based on gross turnover, has been introduced on informal entrepreneurial activities by individuals who do not have audited financial statements as follows:

Band	Annual gross turnover	Annual tax
1	Where annual turnover exceeds SSP 2,000,000 but does not exceed SSP 4,000,000	SSP 200,000
2	Where annual turnover exceeds SSP 4,000,000 but does not exceed SSP 7,000,000	SSP 400,000
3	Where annual turnover exceeds SSP 7,000,000	SSP 800,000

***Presumptive income tax is payable in quarterly instalments (October, January, April and July)***

7. Withholding rates for personal income tax on wages have been revised as follows:
  - i. Where monthly income does not exceed SSP 5,000 0%
  - ii. Where monthly income exceeds SSP 5,000 but does not SSP 10,000 5%
  - iii. Where monthly income exceeds SSP 10,000 but does not SSP 15,000 10%
  - iv. Where monthly income exceeds SSP 15,000 but does not SSP 20,000 15%
  - v. Where monthly income exceeds SSP 20,000 20%

National Revenue Authority Headquarter, Jebel area, Juba, Republic of South Sudan

Email: [CG@nra.gov.ss](mailto:CG@nra.gov.ss)



1. Fees and charges imposed by other National Government Ministries, Departments and Agencies (MDAs) have also been revised with effect from 9<sup>th</sup> October 2022 and, all MDAs are hereby advised to strictly abide by the revised rates accordingly.

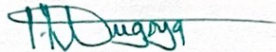
In view of the above changes, all taxpayers and the general public are hereby notified that all tax returns due on 15<sup>th</sup> November 2022 and thereafter must be in full compliance with the tax laws as amended by the Financial Act, 2022/2023. Any queries on this matter should be addressed to the nearest NRA Office or to the undersigned.

For avoidance of doubt, kindly note that the Financial Act, 2022/2023 has introduced specific provisions in the Taxation Act, 2009 and the Customs Service Act, 2013 empowering the Commissioner General to compound offences and impose fines where any person commits an offence under the respective tax legislations.

In conclusion, NRA wishes to inform all taxpayers and the general public that a special compliance verification exercise shall be mounted after 15<sup>th</sup> November 2022 to enforce the law and recover all outstanding taxes in order to enable the Government to implement its programmes for enhancing the welfare of all South Sudanese in line with the recently approved National Budget for FY 2022/2023.



*Let us all Pay Taxes for National Development and Stability*

  
Dr. Patrick Kennedy Mugoya  
Commissioner General

