

**LAW OF SOUTH SUDAN**

**FINANCIAL ACT**

**2022 - 2023**

**October 2022**

**LAWS OF SOUTH SUDAN**

**FINANCIAL ACT 2022/2023**

**CONTENTS**

**PART I**

**CHAPTER 1**

**PRELIMINARY PROVISIONS**

1. **Title and Commencement:**
2. **Definitions.**

**PART II**

**CHAPTER 2**

**PERSONAL INCOME TAX**

3. **Definitions**
4. **Charges, rates, and income bands or brackets for FY 2022/23**
5. **Deductions**
6. **Exemptions**

**CHAPTER 3**

**BUSINESS PROFIT TAX**

7. **Definitions**
8. **Charges, rates, and income bands or brackets for FY 2022/23**
9. **Deductions**
10. **Exemptions**

**CHAPTER 4**

**ADVANCE PAYMENT OF INCOME TAX ON IMPORTED GOODS**

11. **Charges, and rates for FY 2022/23**

31. Charges and fees for FY 2022/23

**CHAPTER 19**

**FEEs RELATING TO TELECOMMUNICATIONS AND POSTAL SERVICES**

32. Charges and fees for FY 2022/23

**CHAPTER 20**

**FEEs RELATING TO CIVIL AVIATION**

33. Charges and fees for FY 2022/23

**CHAPTER 21**

**FEEs RELATING TO FORESTRY PRODUCTS**

34. Charges and fees for FY 2022/23

**CHAPTER 22**

**FEEs RELATING TO MEDICAL COMMITTEE EXAMINATION AND  
CERTIFICATION**

35. Charges and fees for FY 2022/23

**CHAPTER 23**

**FEEs RELATING TO BROADCASTING AND PRINT MEDIA**

36. Charges and fees for FY 2022/23

**CHAPTER 24**

**FEEs RELATING TO PROVISION OF ELECTRICITY**

37. Charges for FY 2022/23

**CHAPTER 25**

**FEEs RELATING TO THE PROVISION OF WATER**

38. Charges for FY 2022/23

**CHAPTER 26**

**FEEs RELATING TO THE PROVISION OF GENERAL EDUCATION AND  
INSTRUCTION**

39. Charge and fees for FY 2022/23

**CHAPTER 27**

**FEEs RELATING TO THE PROVISION OF HIGHER EDUCATION, SCIENCE AND**

**TECHNOLOGY**

40. Charges for FY 2022/23

**CHAPTER 28**

**FEEs RELATING TO THE CERTIFICATION OF INVESTMENTS**

41. Charges for FY 2022/23

**CHAPTER 29**

**FEEs RELATING TO THE PROVISION OF LEGAL SERVICES**

42. Charges for FY 2022/23

**CHAPTER 30**

**FEEs RELATING TO THE PROVISION OF MEASUREMENT AND  
STANDARDISATION SERVICES**

43. Charges for FY 2022/23

**CHAPTER 31**

**FEEs RELATING TO FOREIGN AFFAIRS SERVICES**

44. Charges for FY 2022/23

**CHAPTER 32**

**FEEs RELATING TO USE OF HIGHWAYS**

45. Charges for FY 2022/23

**CHAPTER 33**

**FEEs RELATING TO USE OF LANDS**

46. Charges for FY 2022/23

**CHAPTER 34**

**FEEs RELATING TO MANAGEMENT OF LIVESTOCK AND FISHERIES**

47. Charges for FY 2022/23

48. PART IV AMENDMENT OF TAXATION LAWS

49. PART V SCHEDULES ATTACHMENTS

## **Schedules**

- 1. Personal Income Tax, Excise Tax, Business Profit Tax, and Sales tax**
- 2. Customs Duties**
- 3. Fees relating to investments**
- 4. Fees related to the provision of water**
- 5. Fees related to management of Livestock and Fisheries**
- 6. Fees relating to the provision of measurement and standardization services**
- 7. Fees relating to companies operating in the petroleum sector**
- 8. Fees relating to companies operating in the extraction sectors**
- 9. Fees relating to South Sudan Television advertisement**
- 10. Fees relating to trade certification and the importation of goods**
- 11. Fees related to the provision of urban water**
- 12. Fees relating to telecommunications and postal services**
- 13. Fees relating to broadcasting and print media**
- 14. Fees relating to the provision of electricity**
- 15. Fees related to the provision of General Education and Instruction**
- 16. Fees related to the provision of Higher Education, Science and Technology**
- 17. Fees related to the control of imports of food and drugs**
- 18. Fees relating to medical committee examination and certification**
- 19. Fees relating to civil aviation**
- 20. Fees related to transport**
- 21. Fees or prices relating to forestry products**
- 22. Fees relating to tourism and wildlife conservation**
- 23. Fees related to foreign affairs services**
- 24. Fees relating to work permit**
- 25. Fees related to the registration and licensing of non-governmental organization**
- 26. (a) Fees related to the traffic police**
  - (b) Fees related to the control of Immigration**
  - (c) Fees related to Criminal Investigation Department (CID)**
  - (d) Fees related to Prison Service**
- 27. Fees related to company registration and administration**
- 28. Fees related to the provision of judicial service**
- 29. Fees related to lands and housing**
- 30. Fees related to use of roads**
- 31. Fees related to petroleum revenue management**

## **50. PENALTIES**

**LAWS OF SOUTH SUDAN  
FINANCIAL ACT, FY 2022/23**

**PART I**

**CHAPTER 1**

**PRELIMINARY PROVISIONS**

**1. Title and Commencement**

**This Act may be cited as the Financial Act 2022/23 to set forth proposals for taxes, fees and other levies; to amend Related Taxation Laws and shall come into force upon its signature by the President**

**2. Definitions**

**In this Bill, unless the context otherwise requires, the following words and expressions shall carry the meanings assigned to them;**

**“Customs value” means the cost of goods plus insurance and freight (or simply known as**

**C.I.F).**

**“Small Business Enterprise” refers to a business enterprise making a gross profit ranging from 1-1000, 000 SSP per annum;**

**“Medium Business Enterprise” refers to a business enterprise making a gross**

**Profit ranging from 1000, 001-30,000,000 SSP per annum;**

**“Large Business Enterprise” refers to a business enterprise making a gross profit ranging from 30,000,001 and above SSP per annum;**

**“Agency” means any Government entity responsible for the assessment of revenues under this Bill;**

**“Minister” means the National Minister of Finance and Planning; “Ministry” means the National Ministry of Finance and Planning; “President” means the President of the Republic of South Sudan.**

**“Authority” means the National Revenue Authority established by the Constitution under Article 117.**

**PART II**  
**CHAPTER 2**  
**PERSONAL INCOME TAX**

**3. Definitions**

In this chapter, unless the context otherwise requires, the following words and expressions shall carry the meanings assigned to them:

“Gross income” is unchanged from Section 57 of the *Taxation Act, 2009* as amended by Section 5 of the *Taxation Amendment Act, 2012* and means all income earned or otherwise accrued by a taxpayer that is not exempted under this Chapter. “Gross income from wages” is per Section 58 (1) and 58 (2) of the *Taxation Act, 2009*.

“Gross income from entrepreneurial activities” is per Section 59 (1) of the *Taxation Act, 2009*.

“Taxable Income” is per Section 53 of the *Taxation Act, 2009*.

“Taxpayer” is per Sections 55(1) and 55(2) of the *Taxation Act, 2009*

**4. Charge, rates, and income bands or brackets for FY 2022/23.**

- 1) Personal income tax is charged for the tax year 2022/23 on taxable income from wages and entrepreneurial Activities after standard allowable expenses of twenty percent (20%) and other expenses such as town rate, ground rate, etc. are deducted.
- 2) For that tax year the exemption level is raised to SSP 5,000 per month and the number of income bands or brackets scaled up. Specifically – the schedule in *Taxation Act 2016* is deleted and replaced by the following:
  - (a) Taxable incomes less than 5,000 SSP per month are not subject to tax (zero per cent (0%).
  - (b) Taxable incomes ranging from 5,000 but less than 10,000 SSP per month are charged at the rate of five percent (5%).

- (c) Taxable incomes exceeding SSP10,000 but less than 15000 SSP per month are charged at the rate of ten percent (10%).
- (d) Taxable incomes exceeding SSP 15000 but less than SSP 20,000 are charged at the rate of fifteen percent (15%).
- (e) Taxable income exceeding SSP 20,000 and above are charged at the rate of twenty percent (20%).
- (f) Rental income or investment income is taxed at the rate of twenty percent (20%) after deducting from gross rental income Standard allowance of twenty percent (20%) and any other allowable expenses, such as the local council, city rate levies, or interest expense on the mortgage.

#### **5. Deductions**

- 1) Deductions from gross income in the calculation or computation of taxable income are allowed for the FY 2022/23.
- 2) For that tax year allowable deductions from gross wages are unchanged from Section 58 (3) of the Taxation Act, 2009 but reflect the rates set out in the Civil Service Pension Scheme Bi, 2013. Specifically – and Employee pension contribution of up to five percent (5%) of gross wages to GRS approved funded pension scheme, shall be deducted from gross income.
- 3) For that tax year allowable deductions from gross income from entrepreneurial Activities are unchanged from Section 59 (2) to (8) of the Taxation Act, 2009.

#### **6. Exemptions**

- 1) Income exempted from the calculation of gross income is unchanged from section 58 (2) (a) to (c) and 59 (2) (a) to (e) of the *Taxation Act, 2009 (amended 2012 and 2017)*.
- 2) There shall be no exemption from personal income tax other than those provided under the tax treaty for persons from countries that have signed a double taxation agreement with South Sudan.



**CHAPTER 3**  
**BUSINESS PROFIT TAX**

**7. Definitions**

In this chapter, unless the context otherwise requires, the following words and expressions shall carry the meanings assigned to them:

“Business organization” is defined per Section 64 of the *Taxation Act, 2009 (amended 2012)* and means any organization that is required to be registered according to the provisions of the Taxation Act, 2009 except for an insurance company and individuals and organizations liable for personal income tax under Chapter 2 of this Bill;

“Gross Income” is defined per Section 64 of the *Taxation Act, 2009 (amended 2012)* as all income earned or accrued, including, but not limited to income from production, trade, financial investment, professional or other economic activities within the tax period;

“Taxable profit” is defined per Section 68 of the *Taxation Act, 2009 (amended 2012)* as the difference between gross income earned and any deductible, allowable expenses in that period.

“Withholding tax” is tax or taxes withheld by legal entities or otherwise (public, private or non-governmental organizations) following Taxation Act, 2009 Section 92 (a) through (d)

**8. Charges, rates, and income brackets for FY 2022/23**

- 1) Business profit tax is charged for FY 2022/23 on the taxable profit or net profit of any organization that generates income for profit.
- 2) For that tax year the rates are per the Taxation Act, 2009 as amended 2016, the business profit tax is set equally for Small Business Enterprise, Medium Business Enterprise and Large Business Enterprise at flat rate of 30%.

## **9. Deductions**

- 1) Deductions from gross income in the calculation of taxable profit are allowed for FY 2022/23.
- 2) For that tax year, allowable deductions remain unchanged from those of Section 70 to 81 of the *Taxation Act, 2009*.

## **10. Exemptions**

- 1) Income exempted from business profit tax is unchanged from Section 69 1) (a) to (d) of the *Taxation Act, 2009*.
- 2) There shall be no exemptions from business profit tax other than those provided in the *Taxation Act, 2009* and under a tax treaty on double taxation between South Sudan and other countries.

## **CHAPTER 4**

### **ADVANCE PAYMENT OF INCOME TAX ON IMPORTED GOODS**

11. All withholding charges and rates for Advanced Income Tax as stipulated in Schedule I of Financial Act FY 2019/20 are hereby repealed.

## **CHAPTER 5**

### **TAXES ON GOODS AND SERVICES**

#### **SALES TAX ON PRODUCED GOODS**

12. Charge, assessment value, and rates for FY 2022/23

- 1) Sales tax on produced goods is charged for FY 2022/23 on goods products in the Republic of South Sudan.
- 2) For that year the value on which the tax is assessed is the greater of the manufacturer selling price inclusive of excise duties or fair market value.
- 3) For that year the rate charged ranges between 1% and 20% as per *Taxation Act, 2009* as amended in 2016.

## **CHAPTER 6**

### **SALES TAX ON HOTEL, RESTAURANT AND BAR SERVICE**

#### **13. Definitions**

**In this chapter, unless the context otherwise requires, the following words and expressions shall carry the meanings assigned to them:**

**“Hotel Service” means renting of rooms, houses, or lodges for a fee, including all services offered at the hotel, but not limited to the business center, massage shop, swimming pool, laundry, etc., whether paid by guest or visitor to the hotel.**

#### **14. Charge, and rates for FY 2022/23**

- 1) Sales tax on hotel, restaurant, and bar services is charged for FY 2022/23.**
- 2) For that year the value on which the tax is assessed is the greater of the amount paid for the services inclusive of excise duties or fair market value.**
- 3) For that year the rate charged is twenty percent (20%) as per Taxation Act, 2009 as amended in 2016.**

## **CHAPTER 7**

### **SALES TAX ON IMPORTED GOODS**

#### **15. Charges, assessment values and rates for FY 2022/23**

- 1) Sales tax on imported goods is charged for FY 2022/23 on all imports to the Republic of South Sudan.**
- 2) For that year the value on which the tax is assessed is the customs value, plus excise duty and customs duty.**
- 3) For that year the rate is charged at twenty percent (20%) as per Taxation Act, 2009 as amended in 2016.**

## **16. Exemptions**

- 1) Where provided by an Agreement with the Government of the Republic of South Sudan and United Nations, UN specialized agencies, diplomatic missions, or other international donors and their contractors that import goods, supply, or purchase goods and services except alcoholic beverages and tobacco products in South Sudan are exempted from the sales tax but only to the extent that such goods or services are directly related to the diplomatic mission or donor-funded projects.**
- 2) Notwithstanding paragraph (1) all sales taxes become immediately due and payable if the goods are disposed of in South Sudan to private persons or are no longer used in or are necessary for the diplomatic mission or donor-financed project unless the ownership of goods is transferred to South Sudan or to another person who is exempted from excise tax under this section.**
- 3) For the avoidance of doubt in subsections (1) and (2) above, alcoholics and tobacco products are not exempted.**

## **CHAPTER 8**

### **EXCISE DUTIES**

## **17. Definitions**

**In this chapter, unless the context otherwise requires, the following words and expressions shall carry the meanings assigned to them:**

**“Excisable good” means any good subject to this Chapter, and includes alcoholic beverages; tobacco products, fuels, and vehicles (as provided in Schedule 2 below).**

**“Excisable service” means any service subject to this Chapter, and includes air transport services; insurance services; telecommunication services; (as provided in Schedule 12 below).**

## **18. Charge, and assessment value rates for FY 2022/23**

- 1) **Excise duties are charged for FY 2022/23 on goods and services as below:**
  - (a) **Excisable goods produced in South Sudan;**
  - (b) **Excisable goods imported in South Sudan;**
  - (c) **Excisable services provided in South Sudan.**
- 2) **The value, on which the tax is assessed, shall be the greater of the manufacturer selling price or fair market value of goods produced in South Sudan or, in case of imported goods the customs value or, in case of services the greater of the amount paid for the service or fair market value.**
- 3) **The air transport services and charter services excise taxes shall be charged on the ticket of every passenger boarding a flight or all cargo loaded on a flight to any destination within or outside South Sudan.**
- 4) **For that year the rates are charged as outlined in Schedule 1 of this Bill.**

**19. Exemptions**

- 1) **Where provided by an Agreement with the Republic of South Sudan and UN or UN specialized agencies, diplomatic missions, international donors, and their contractors that imported goods, supply or purchase goods and services except alcohol, beverages and tobacco products in South Sudan are exempted from paying excise tax but only to the extent that such good or service is directly related to the diplomatic missions or donor-funded project.**
- 2) **Notwithstanding paragraph (2), all excise taxes become immediately due for payment if the goods are disposed in South Sudan to private persons or are no longer used or necessary for the diplomatic mission or donor-financed project unless the ownership of goods is transferred to the Republic of South Sudan or another person exempted from excise tax under this section.**
- 3) **For the avoidance of doubt, in subsections (1) and (2) above; alcoholics and tobacco products are not exempted.**

**CHAPTER 9**

## **CUSTOMS DUTIES& FEES**

### **20. Definitions**

**In this Chapter, unless the context otherwise requires, the following words and expressions shall carry the meanings assigned to them:**

**“Commissioner” means the commissioner of National Revenue Authority, Customs Division and includes any person currently occupying such capacity in absence from duty or incapacity of the commissioner.**

### **21. Charge, assessment values, and rates for FY 2022/23**

- 1) Customs duties and fees are charged for the FY 2022/23.**
- 2) The value, on which tax is assessed, is the customs value, or simply known by the acronym C.I.F.**
- 3) For that tax year the rates and fees that shall apply areas outlined in Schedule 2 of this Bill.**
- 4) As outlined in Section 52 (2) of the *Customs Service Act, 2013*, the Council of Ministers may, from time to time, amend rates on the schedule of the customs tariff book.**
- 5) As outlined in Section 52(3) of the *Customs Service Act, 2013*, the Customs Division shall impose high rates of duties or additional rate to counter dumping or to compensate for illegal subsidy on imported goods or to protect agricultural products by special measures or above the quota systems as applied in the regulations in force. To encourage local production, the Customs Division shall zero-rate all raw material imports (or intermediate goods) that can be used to produce finished goods. The custom duties and excise tax on excisable goods are collected as the finished goods exit firm or company gate.**
- 6) As outlined in Section 53 (1) of the *Customs Service Act, 2013*, special duty rates shall apply to every good the origin of which is a preferential area or bilateral trade agreement with any country or regional economic community (customs union) to which South Sudan is a member.**

- 7) As outlined in Section 54 (1) of the *Customs Service Act, 2013*, the ~~Commissioner~~ may apply a duty rate applicable on the value of imported goods of a non-commercial nature accompanying passenger baggage if the value of such goods exceeds USD 500.
- 8) Starting on 1<sup>st</sup> October 2019, the NRA has been implementing Duty Tax Stamp on the following products:
  1. All imported Alcoholic Beverages
  2. All local produced Alcoholic Beverages
  3. All imported Non-Alcoholic Beverages
  4. All locally produced Non-Alcoholic Beverages
  5. Imported Drinkable Bottle Water
  6. Locally produced Drinkable Bottle Water
  7. Imported Cigarettes/ Tobacco Products/ and Product considers as a substitute to Tobacco for smoking and inhaling (example Shisha)
  8. Imported Confectionaries (i.e. biscuits and of all kinds of coffees)

Since 1<sup>st</sup> October 2019, all products named above not affixed with the Duty TaxStamp shall be confiscated.

All old stock on shelves and in-store already whether imported or locally manufactured must also be affixed with the Stamp as of 1<sup>st</sup> October 2019.

## **22. Exemptions**

- 1) As outlined in Chapter 6 of the *Customs Service Act, 2013*, the following are exempt from customs duties:
  - (a) Passenger baggage with good whose value does not exceed USD 500;
  - (b) Commercial samples and specimens;
  - (c) Foodstuffs imported on vessels intended for consumption on the vessel outside of the customs borders;
  - (d) Foodstuffs and supply substances intended to be loaded on board of any aircraft departing immediately from a customs

- airport to any place outside customs territory;
- (e) Aircraft spare parts imported by any foreign airlines company for maintenance of its aircraft being used on international flights;
  - (f) Ground equipment imported by any civil aviation company for use at international airports in connection with international flights operated by such aviation company;
  - (g) Goods consigned from a foreign country passing in transit through South Sudan to another foreign territory;
  - (h) Articles brought from outside by any person residing in South Sudan for personal use and convenience;
  - (i) Gifts awarded from outside South Sudan to any winner in a field of arts, literature, science, sports, general service, or others in recognition of his or her achievement;
  - (j) Imported seeds for agricultural purposes upon a certificate issued by customs;
  - (k) Any item that may be approved by the Government for exemption following any agreement to which the Republic of South Sudan is a member state.
  - (l) Items imported for use in an advertisement;
  - (m) Items imported advertising models
  - (n) Re-imported goods provided that certain conditions as outlined in Section 56 of the *Customs Service Act, 2013* are met;
  - (o) Goods exported for repair and then re-imported are liable for duty on the value of repairs;
  - (p) Vessels brought on to dry dock for repairs or maintenance, other than vessels kept for permanent use in any port or territorial waters of South Sudan.

### **PART III**



## **GRSS INSTITUTION TAXES FEES, AND OTHER CHARGES**

### **CHAPTER 10**

#### **FEES RELATING TO THE CONTROL OF IMPORTS OF FOOD AND DRUGS**

**23. Charges for FY 2022/23**

- 1) Fees relating to the control of imports of food and drugs are charged for FY ~~2023~~
- 2) For that tax year the fees that shall apply are outlined in Schedule 17 of this Bill.
- 3) The agency for the control of food and drugs imports in 23 (1) of this Bill is the Drug and Food Control Authority.
- 4) The authorized agency for collection of fees in respect to 21 (2) of this Bill is the National Revenue Authority.

### **CHAPTER 11**

#### **FEES RELATING TO THE REGISTRATION AND LICENSING OF NON-GOVERNMENTAL ORGANIZATIONS AND FAITH BASED GROUPS**

**24. Charges and fees for FY 2022/23**

- 1) Fees relating to the registration and licensing of Non-governmental Organizations and Faith Based groups are charged for FY 2022/23.
- 2) For that year the fees that shall apply are outlined in Schedule 25 of this Bill.
- 3)
  - (a) The agency for registration and assessment of fees for non-governmental organizations in 24 (2) is the Ministry of Justice; and
  - b) The agency for assessment of licensing fees for non-governmental Organizations in 24(2) is the Relief and Rehabilitation Commission,
  - c) The agency for assessment of fees for Faith based groups in 24(2) is the Directorate of Religious Affairs in the office of the President,
  - d) The authorized agency to assess licensing fees in 24 (2) is the Relief and Rehabilitation Commission (RRC).

- 4) The authorized agency for the collection of fees in 24 (1) is the National Revenue Authority.

## **CHAPTER 12**

### **FEEs RELATING TO COMPANIES OPERATING IN THE EXTRACTION SECTOR**

#### **25. Charges and fees for FY 2022/23**

- 1) Fees relating to exploration licenses, registration, and renewal of companies operating licenses in the extraction sector are charged for FY 2022/23.
- 2) For that year the fees that shall apply are outlined in Schedule 8 of this Bill.
- 3) The agency for registration, licensing and assessment of fees for companies operating in the extractive sector in 25 (1) is the Ministry of Mining
- 4) The authorized agency for collection of fees in 25 (2) is the National Revenue Authority

## **CHAPTER 13**

### **FEEs RELATING TO SECURITY**

#### **26. Charges for FY 2022/23**

- 1) Fees relating to security are charged for FY 2022/23.
- 2) For that tax year the fees that shall apply are outlined in Schedule 26 of this Bill.
- 3) The agency to assess security fees in 26 (1) is the Ministry of Interior.
- 4) The authorized agency to for collection of fees in 26 (2) is the National Revenue Authority.

## **CHAPTER 14**

### **FEEs RELATING TO CIVIL REGISTRY, PASSPORTS AND IMMIGRATION CONTROL**

**27. Charges for FY 2022/23**

- 1) Fees relating to civil registry, passports, immigration control, and traffic control are charged for FY 2022/23.
- 2) For that tax year the fees that shall apply are outlined in Schedule 26 of this Bill.
- 3) The agency to assess fees concerning civil registry, passports, immigration control, and traffic control in 27 (1) is the Ministry of Interior.
- 4) The authorized agency concerning the collection of fees in respect to 27 (2) is the National Revenue Authority.

**CHAPTER 15**

**FEEs RELATING TO COMPANY REGISTRATION**

**28. Charges for FY 2022/23**

- 1) Fees relating to administration and registration of companies are charged for FY 2022/23.
- 2) For that tax year the fees that shall apply are outlined in Schedule 27 of this Bill.
- 3) The agency concerning registration of the companies and assessment of fees in respect to section 28 (1) of this Bill is the Ministry of Justice and Constitutional Development.
- 4) The authorized agency concerning the collection of fees in respect to section 28 (2) of this Bill is the National Revenue Authority.

**CHAPTER 16**

**FEEs RELATING TO WORK PERMIT**

**29. Charges for FY 2022/23**

- 1) Fees relating to work permits for foreign workers, consultants, and expatriate staff are charged for FY 2022/23. The charges are unchanged from the FY 2020/21 charges.
- 2) For that year the fees that shall apply are outlined in Schedule 24 of this Bill.
- 3) The agency to assess fees for work permits for foreign workers, consultants, and expatriate staff in 29 (1) is the Ministry of Labour.
- 4) The authorized agency for the collection of fees in 29 (2) is the National Revenue Authority.

## **CHAPTER 17**

### **FEES RELATING TO TRADE LICENSING, CERTIFICATION AND THE IMPORT OF GOODS**

#### **30. Charges for FY 2022/23**

- 1) Fees relating to trade licensing, certification, and importation of goods are charged for FY 2022/23.
- 2) For that year the fees that shall apply are outlined in Schedule 10 of this Bill.
- 3) The agency to assess fees for trade licensing, certification, and importation of goods in 30 (1) is the Ministry of Trade and Industry.
- 4) The authorized agency for the collection of fees in 30 (2) is the National Revenue Authority.

## **CHAPTER 18**

### **FEES RELATING TO TOURISM AND WILDLIFE CONSERVATION**

#### **31. Charges for FY 2022/23**

1. Fees relating to tourism and wildlife conservation are charged for FY 2022/23.
2. For that year the fees that shall apply are outlined in Schedule 22 of this Bill.

3. The agencies for assessment of fees for tourism and wildlife conservation in 31 (1) are the Ministry of Wildlife Conservation and Tourism.
4. The authorized agency for the collection of fees in 31 (2) is the National Revenue Authority.

## **CHAPTER 19**

### **FEES RELATING TO NATIONAL COMMUNICATION AUTHORITY**

#### **32. Charges for FY 2022/23**

- 1) Fees relating to telecommunications and postal services are charged for FY2022/23.
- 2) For that year the fees that shall apply are outlined in Schedule 12 of this Bill.
- 3) The agency for assessment of telecommunications and postal services fees in 32 (1) is the National Communication Authority.
- 4) The authorized agency for collection of fees in 32 (2) is the National Revenue Authority.

## **CHAPTER 20**

### **FEES RELATING TO CIVIL AVIATION**

#### **33. Charges for FY 2022/23**

- 1) Fees relating to civil aviation are charged for FY 2022/23.
- 2) For that year the fees that shall apply are outlined in Schedule 19 of this Bill.
- 3) The agency for assessment of civil aviation fees in 33 (1) is the South Sudan Civil Aviation Authority.
- 4) The authorized agency for the collection of fees in 33 (2) is

**National Revenue Authority.**

## **CHAPTER 21**

### **FEES RELATING TO FORESTRY PRODUCTION**

#### **34. Charges for FY 2022/23**

- 1) Fees related to forestry production are charged for FY 2022/23.
- 2) For that year the fees that shall apply are outlined in Schedule 21 of this Bill.
- 3) The agency for assessment of forestry production fees in 34 (1) is the Ministry of Environment & Forestry.
- 4) The authorized agency for the collection of fees in 34 (2) is the National Revenue Authority.

## **CHAPTER 22**

### **FEES RELATING TO MEDICAL COMMISSION EXAMINATION AND CERTIFICATION**

#### **35. Charges for 2022/23 FY**

- 1) Fees relating to Medical Commission examination and certification are charged for FY 2022/23.
- 2) For that tax year the fees that shall apply are outlined in Schedule 18 of this Bill.
- 3) The agency for assessment of Medical Commission Examination fees in 35 (1) is the Ministry of Health.
- 4) The authorized agency for the collection of fees in 35 (2) is the National Revenue Authority.

## **CHAPTER 23**

### **FEES RELATING TO INFORMATION, BROADCASTING, AND PRINT MEDIA**

**36. Charges for FY 2022/23**

- 1) Fees relating to information, broadcasting, and print media are charged for FY 2022/23.
- 2) For that year the fees that shall apply are outlined in Schedule 9 of this Bill.
- 3) The agency to assess fees for information, broadcasting, and print media in 36 (2) is the South Sudan Broadcasting Corporation.
- 4) The authorized agency for the collection of fees in 37 (2) is the National Revenue Authority.

**CHAPTER 24**

**FEEs RELATING TO PROVISION OF ELECTRICITY**

**37. Fees for FY 2022/23**

- 1) Fees relating to the provision of electricity are charged for FY 2022/2023.
- 2) For that year the fees that shall apply are outlined in Schedule 14 of this Bill.
- 3) The agency to assess fees for provision of electricity in 38 (1) is the South Sudan Electricity Authority.
- 4) The authorized agency for the collection of fees in 38 (2) is the National Revenue Authority.

**CHAPTER 25**

**FEEs RELATING TO THE PROVISION OF WATER**

**38. Charges for FY 2022/23**

- 1) Fees relating to the provision of water are charged for FY 2022/23.

- 2) For that year the fees that shall apply are outlined in Schedule 11 of this Bill.
- 3) The agency for assessment of fees for provision of water in 39 (1) is the South Sudan Urban Water Corporation.
- 4) The authorized agency for the collection of fees in 39 (2) is the National Revenue Authority.

## **CHAPTER 26**

### **FEEs RELATING TO THE PROVISION OF GENERAL EDUCATION AND INSTRUCTION**

#### **39. Charge and fees for FY 2022/23**

1. Fees relating to the provision of General Education are charged for FY 2022/23. Unlike in 2019/20, fees for FY 2022/23 are disaggregated by examination, certification of primary and secondary school.
2. For that year the fees that shall apply are outlined in Schedules 15 of Bill.
3. The agency responsible for assessment of fees for provision of General Education in 40 (1) is the Ministry of General Education and Instruction.
4. The authorized agency for collection of fees and charges in 40 (2) is the National Revenue Authority.

## **CHAPTER 27**

### **FEEs RELATING TO THE PROVISION OF HIGHER EDUCATION, SCIENCE AND TECHNOLOGY**

#### **40. Charge and fees for FY 2022/23**

- 1) Fees relating to the provision of Higher Education are charged for FY 2022/23. Unlike in 2019/20, fees for FY 2020/21 are disaggregated by certificate type, student identity, and tertiary college category.
- 2) For that year the fees that shall apply are outlined in Schedules 16 of Bill.
- 3) The agency to assess fees for provision of Higher Education in 41 (1) is the Ministry of Higher Education, Science and Technology respectively.



- 4) The authorized agencies for collection of fees and charges in 41 (2) is the National Revenue Authority.

## **CHAPTER 28**

### **FEEs RELATING TO THE CERTIFICATION OF INVESTMENTS**

#### **41. Charges for FY 2022/23**

- 1) Fees relating to the certification of investments are charged for FY 2022/23.
- 2) For that year the fees that shall apply are outlined in Schedule 3 of this Bill.
- 3) The agency for assessment of investment fees in 42 (1) is the Ministry of Investment.
- 4) The authorized agency for the collection of fees in 42 (2) is the National Revenue Authority.

## **CHAPTER 29**

### **FEEs RELATING TO THE PROVISION OF JUDICIARY SERVICES**

#### **42. Charges for FY 2022/23**

- 1) Fees relating to the provision of legal services are charged for FY 2022/23.
- 2) For that tax year the fees that shall apply are outlined in Schedule 28 of this Bill.
- 3) The agency for the assessment of fees for legal services in 43 (1) is the Judiciary of South Sudan.
- 4) The authorized agency for the collection of fees in 43 (2) is the National Revenue Authority.

## **CHAPTER 30**

### **FEEs RELATING TO THE PROVISION OF MEASUREMENT AND STANDARDISATION SERVICES**

#### **43. Charges and fees for FY 2022/23**

- 1) Fees relating to measurement and standardization of services are charged for FY 2022/23.
- 2) For that tax year the fees that shall apply are outlined in Schedule 6 of this Bill.

- 3) The agency for the measurement and standardization of services in respect of 44 (1) is the National Bureau of Standards.
- 4) The authorized agency for the collection of fees in respect of 44 (2) is the National Revenue Authority.

## **CHAPTER 31**

### **FEEES RELATING TO FOREIGN AFFAIRS SERVICES**

#### **44. Charges for FY 2022/23**

- 1) Fees relating to foreign affairs services are charged for FY 2022/23.
- 2) For that tax year the fees that shall apply are outlined in Schedule 23 of this Bill.
- 3) The agency concerning foreign affairs services in 45 (1) is the Ministry of Foreign Affairs and International Co-operation.
- 4) The authorized agency concerning the collection of fees in 45 (2) is the National Revenue Authority.

## **CHAPTER 32**

### **FEEES RELATING TO USE OF LANDS**

#### **45. Charges for FY 2022/23**

- 1) Fees relating to use of lands are charged for FY 2022/23.
- 2) For that tax year the fees that shall apply are outlined in Schedule 29 of this Bill.
- 3) The agency concerning use of lands in 46 (1) is the Ministry of Lands, Housing and Urban Development.
- 4) The authorized agency concerning the collection of fees in 46 (2) is the National Revenue Authority.

## **CHAPTER 33**

### **FEEES RELATING TO USE OF HIGHYWAYS**

#### **46. Charges for FY 2022/23**

- 1) Fees relating to use of highways are charged for FY 2022/23.
- 2) For that tax year the fees that shall apply are outlined in Schedule 30 of this Bill.
- 3) The agency concerning use of highways in 47 (1) is the South Sudan Road Authority.
- 4) The authorized agency concerning the collection of fees in 47 (2) is

**National Revenue Authority.**

**CHAPTER 34  
FEES RELATING TO MANAGEMENT OF LIVESTOCK AND FISHERIES**

**47. Charges for FY 2022/23**

- 1) Fees relating to management of livestock and fisheries are charged for FY 2022/2023.
- 2) For that tax year the fees that shall apply are outlined in Schedule 5 of this Bill.
- 3) The agency concerning with management in 48 (1) is Ministry of Livestock and Fisheries.
- 4) The authorized agency concerning the collection of fees in 48 (2) is National Revenue Authority.

**PART IV**

**48. Proposed Amendments to Related Taxation Laws-**

**A. The Customs Service Act, 2013 is amended-**

- i) In section 5 by inserting immediately after the definition “ The clearance for home use” the following-  
“Commissioner General” means the Chief Executive Officer of the National Revenue Authority appointed under section 16 of the National Revenue Authority Act, 2016;
- ii) By replacing the word “Commissioner” with the word “Commissioner General “ in the whole of the Customs Service Act, 2013;
- iii) In section 7 by deleting the word “its” and inserting the words of “the National Revenue Authority” after the word “flag”;
- iv) By deleting sub-section (1) and (2) of section 201 and replacing them as below-
  - (1) Where a person Commits an offence under this Act, the Commissioner General may compound the offence and order such person to pay a fine amounting to not less than the amount of Government revenue applicable on the goods that are the subject of the fine;
  - (2) The Commissioner General shall not compound an offence-
    - a) Unless the person admits in writing that the person has committed the offence and accepts settlement of the case by compoundment; or
    - b) After court proceedings commence with respect to the offence unless the consent of the Minister of Justice is obtained.
  - 3) The Commissioner General’s order-
    - a) shall be in writing and specify-
      - i) the offence committed;
      - ii) the sum of money to be paid;
      - iii) any asset forfeited; and
      - iv) the date for payment of the money and surrender of the asset;
    - b) shall be attached with the written submission referred to in paragraph(a) of sub-section (2);
    - c) Shall be served on the person who committed the offence; and
    - d) May be enforced in the same manner as an order of the High Court for the payment of the amount and delivery of the asset stated in the order.

4) Where the Commissioner General compounds an offence under this section, a person whose offence is compounded shall not be liable for prosecution for that offence.

B. The Taxation Act, 2009 is amended-

- i) In section 5 by inserting immediately after the definition "related persons" the following-  
"Rent" means any payment, including associated costs for ancillary services made as consideration for the use or occupation of or the right to use or occupy land or buildings;
- ii) In section 92 by deleting paragraph (e ) and replacing it with the following-  
(e) persons who pay rent, including associated costs for ancillary services, to individuals and legal entities;
- iii) In section 94 by deleting sub-section (4) and replacing it with the following-  
(4) Any person who pays rent, including associated costs for ancillary services shall withhold tax at the rate of 20% of the payment at the rate of payment regardless of whether the beneficiary of the payment is resident or not.
- iv) By inserting section 8A immediately after section 8 as below-

Section. 8A (1) Notwithstanding any provision of this Act, where the Commissioner General is satisfied that any scheme that has the effect of conferring tax benefits on any person who entered into or carried out-

- a) Solely or amicably for the purpose of obtaining that benefit; and
- b) By means or in a manner that would not normally be employed for bonified business purposes or by means or in a manner of the creation of rights or obligations that would not normally be created between persons dealing at arm's length. The Commissioner General may determine the liability for any tax imposed by this Act and its amount, as if the scheme had not been entered into or carried out, or in such manner as, in the circumstances of the case, he considers appropriate for the prevention or diminution of the tax benefits sought to be obtained by the scheme.

2) Where the Commissioner General, after making findings that in a particular locality or area, lease agreements between landlords and tenants do not reflect authentic or actual transactional values, the Commissioner General shall publish predetermined minimum rental values for such area or locality based on actual values obtained in the locality or area provided that-

- a) such predetermined rental values shall only apply to properties considered to be of the same quality or standard; and
- b) Government or private independent valuers were involved in advising the Commissioner General.

3) A determination under section(1) or (2) shall be deemed to be an assessment of tax and the provisions of this Act in relation to assessments, shall apply accordingly.

4) in this section bona fide business does not include obtaining "tax benefit".

v) Deleting the whole of section 14(3) and replacing it with the following-

(3) The Commissioner General may by a notice in writing, require a person whether or not liable for tax under this Act, including a bank or financial institution or another Government institution to-

- a) Furnish within the time specified any information that may be required by the notice;
- b) Attend at the time and place stated in the notice for the purpose of being examined by the Commissioner General or by an officer authorized by the Commissioner General; or
- c) Produce any document in the control of the person during the examination.

3A. Any person to be examined under subsection (3)(b) is entitled to representation.

3B. A notice under sub-section (1) shall be served by hand to the person to whom it is directed or

leaving it at the person's usual place of business or abode, or by any other means as the Commissioner General may determine.

3C. This section has effect notwithstanding any provision of the law relating to privilege or the public interest in relation to the production of or access to documents.

3D. A person or institution that fails to comply with a notice issued under sub-section(3) commits an offence;

vi) By deleting the whole of section 15;

vii) By inserting immediately after paragraph (g) of section 92 the following-

(h) persons who pay lottery and other gaming winnings;

viii) By adding the following immediately after sub-section (6) of section 94

(7) Any person who pays lottery and/or other gaming winnings, shall withhold tax at the rate of 20% of the payment at the time of payment, regardless of whether the beneficiary of the payment is resident or not;

ix) By inserting section 20A immediately after section 20 as below-

20A(1) A tax payer providing services to or transacting with institutions mentioned in schedule vii to the Act shall obtain a tax Clearance Certificate from the Commissioner General as proof of compliance with the tax payer's obligations.

(2) Unless directed otherwise by the Commissioner General, an institution mentioned in schedule vii to the Act shall when transacting with any person in respect of any matters prescribed in the same schedule, require from such a person a tax clearance certificate which is valid at all material times of the transaction.

(3) A person who intends to conduct any transaction under sub-section (1) shall submit to the institution the person's valid tax clearance certificate or a certified copy of that certificate.

(4) The Commissioner General may in writing require an institution mentioned in schedule vii to furnish him/her with information relating to-

a) the value of the transactions prescribed in the Second Column of schedule vii conducted with that institution during the period specified in the Commission General's notice; and

b) the names, addresses and copies of tax clearance certificates of the persons with which those transactions were conducted.

(5) A person or an institution which has been required to furnish information under sub-section(3) shall, within seven days from the date of receipt of the notice furnish the Commissioner General with the information required.

(6) A person or institution that contravenes this section, commits an offence.

x) By inserting immediately before the words "custom value" in section 105 the following-

"Commission" means any commission, fee or charge levied for financial services, cash/money transfer or travel or tour agency;

xi) By deleting the whole of section 123 and replacing it with the following-

123. A person who fails to comply with any provision of this Act, commits an offence and shall be liable on conviction-

a) where the failure results or, if undetected may have resulted in an underpayment of tax in an amount exceeding SSP 350,000 to a fine of not less than SSP 150,000 and not more than SSP 350,000 or to imprisonment for a term of not more than six months or both; and

b) in any other case to a fine of not less than SSP 75,000 and not more than SSP 150,000.

Xii) By inserting section 123A immediately after section 123 to read as below-

123A(1) Any person who in any manner related to this Act-

a) Makes any entry of any building, room, place or item of a plant, which is false or incorrect in any material particular;

- b) Makes or causes to be made any declaration, certificate, application, return, account or other document which is false or incorrect in any material particular;
  - c) When required to answer any question put to that person by an officer, refuses to answer such question or makes any false or incorrect statement in reply thereto;
  - d) Is in any way involved in any fraudulent act for the purpose of reducing the amount to be paid as tax or custom duty;
  - e) Obtains any remission, rebate or refund of tax or duty which he/she is not entitled to obtain;
  - f) Makes any false statement or false representation to obtain any remission, rebate refund of tax or any tax benefit;
  - g) Acquires possession of, keeps, conceals, removes or in any way deals with any excisable goods or any taxable goods which have been manufactured or supplied without payment of the full tax duty;
  - h) Counterfeits or in any way falsifies or uses when counterfeited or in any way falsified any document required or issued by or used for the purpose of the tax;
  - i) Omits or fails to make or cause to be made any declaration, certificate, application, return, account or other documents which is true or correct in any material particular; or
  - j) Acquires, possesses, keeps or conceals or in any way deals with any fiscal receipt or fiscal document which is false or incorrect in any material particular, commits an offence and upon conviction is liable for payment of twice of the amount of the tax evaded.
- (2) Any person who in any manner relating to any tax-
- a) makes a statement to a tax officer which is false or misleading in material particular; or
  - b) omits to include in the statement made to a tax officer any matter or thing without which the statement is misleading in material particular, commits an offence.
- 3) The person who commits an offence under this section shall be liable on conviction-
- a) where the statement or omission is made without reasonable excuse-
    - (i) and, if the inaccuracy of the statement is undetected, and may have resulted in an underpayment of tax in an amount exceeding Ssp 350,000 to a fine of not less than Ssp 175,000 and not more than Ssp 700,000 or imprisonment for a term of not less than three months and not more than one year or both; and
    - ii) in any other case to a fine of not less than Ssp 75000 or imprisonment for a term of not less than one month and not more than three months or both; or
  - b) where the statement or omission is made knowingly or recklessly-

- i) And if the inaccuracy of the statement is undetected and may have resulted in an underpayment of tax in an amount exceeding Ssp 350,000 to a fine of not less than Ssp 350,000 and not more than Ssp 150,000 or imprisonment for a term not less than one year and not more than two years or both; and
- ii) In any other case to a fine of not less than Ssp 75000, and not more than Ssp 150,000 or imprisonment for a term not less than six months and not more than one year or both.

123B (1) A person who impedes or attempts to impede the administration of this of this Act commits an offence.

- (2) A person who commits an offence under this section shall be liable on conviction-
- a) where the offence involves fraud or undue force to a fine of twice the amount sought to be evaded or recovered or Ssp 1,500,000 whichever is greater or imprisonment for a term not less than two years and not more than 4 years or both; and
  - b) in any other case to a fine not less than Ssp 75000 and not more than Ssp 1,500,000 or imprisonment for a term not more than two years or both.
- (3) In this section "impeding administration of this Act" includes-
- a) where a tax officer is acting in the performance of duties under this Act, assaulting, obstructing or attempting to assault or obstruct the officer or interfering with any asset used by the officer;



- b) obstructing a tax officer to carry out his/her duties to investigate under section 14;
- c) interfering with any lock, seal, mark fastening or other security used to restrain an asset under any provision of this Act;
- d) with the intent of evading any obligation under a tax law, knowingly dealing in any way with a document or asset that is or contains or produces information (including by way of measurement) that is false or misleading in a material particular;
- e) disguising, warning or hiding a person with the intent that a liability, obligation or arrest of any person under a tax law is evaded;
- f) refusal to avail documents;
- g) destroying, damaging, cutting away, casting adrift, deface or interfering with any instrument or a property used for the purpose of tax administration;
- h) uses, keeps, or provides any false or unjust scales, weighing or measuring instruments, weighs or measures; or
- i) by any means prevents or contrives to prevent, the tax officer from taking a just and true account or making proper examination of any excisable goods or materials.

123C (1) A person authorized by the authority to perform any function or carry on any duty under this Act commits an offence where that person-

- a) Directly or indirectly asks for or takes in connection with the person's duties any payment or reward or promise or security for any such payment or reward or promise or security for any such payment or reward, not being a payment or reward that the person is lawfully entitled to receive; or
- b) Agrees to, permits, conceals, connives at, acquiesces in any act or thing whereby the government is or may be defrauded with respect to any matter under a tax law including the payment of tax.

2) A person who is not authorized by the authority commits an offence if that person-

- a) collects or attempts to collect an amount of tax payable under this Act or an amount which that person describes as tax; or
- b) makes representations with the intent to make another person to believe that, that person is a tax officer.

3) A person who commits an offence under sub-section (1) or (2) shall be liable on conviction to a fine of not less than Ssp 1,500,000 or to a prison term term not less than 12 months and not more than 5 years or both.

123D (1) Where an entity has committed an offence under this Act, every person who is a manager of the entity at the time of commission of that offence shall be treated to have committed that offence.

(2) Subsection (1) shall not apply where the manager has exercised the degree of care, diligence, and skill that would have been exercised by a reasonable person in preventing the commission of that offence.

123E. -Payment of fine upon conviction by the court or compoundment of an offence under this Act, shall not affect an obligation of a person to pay such tax.

123F. Any person who aids, abets, counsels or induces another person to commit an offence under this Act, shall be liable, on conviction-

- (a) Where the original offence involves a statement of the kind prescribed in section 123A (1) and, if the inaccuracy of the statement were undetected, may have resulted in an underpayment of tax to a fine of not less than SSP 350,000 and not more than SSP 700,000, or to imprisonment for a term of not less than one year and not more than two years, or to both;

- (b) Where the original offence involves inducing an authorized person to commit an offence under section 123C, to a fine of not less than SSP 700,000, or to imprisonment for a term of not less than twelve months and not more than five years, or to both; or
- (c) In any other case, to a fine of not less than SSP 175,000 and not more than SSP 350,000, or to imprisonment for a term of not less than six months and not more than one year, or to both.
- xiii) By deleting the whole section 124 and replacing it as below-
124. -Any person who commits an offence under this Act for which no specific penalty is provided, is liable upon conviction to a fine of not less than SSP 1,000,000 and not more than SSP 3,000,000 or to imprisonment for a term not exceeding three years or to both.
- xiv) By inserting new sections 124A and 124B immediately after section 124 as below-
- 124A. -(1) Where a person commits an offence under this Act, the Commissioner General may compound the offence and may order such person to the fine that would have been paid had such person been prosecuted and convicted for the offence or order forfeiture of any goods related to the offence or both.
- (2) The Commissioner General shall not compound an offence-
- (a) unless the person admits in writing that the person has committed the offence and accepts Settlement of the case by compounding;
- (b) after court proceedings commence with respect to the offence unless the consent of the Minister of Justice is obtained.
- (3) The Commissioner General's order-
- (a) shall be in writing and specify-
- (i) the offence committed;
- (ii) the sum of money to be paid;
- (iii) any asset forfeited; and
- (iv) the date for payment of the money and surrender of the asset;
- (b) shall be attached with the written submission referred to in paragraph (a) of subsection (2);
- (c) shall be served to the person who committed the offence;
- (d) shall be final and not be subject to appeal; and
- (e) may be enforced in the same manner as an order of the High Court for the payment of the amount and delivery of any asset stated in the order.
- (4) Where the Commissioner General compounds an offence under this section, a person whose offence is compounded shall not be liable for prosecution for that offence.
- 124B. -Any amount of penalty or fine imposed against any person under this Act by a court in a criminal proceeding or by the Commissioner General, such amount of penalty or fine shall be collected and deposited by the Commissioner General as a tax revenue in the same manner as other taxes and Government debts.

**In order to update the obsolete personal income tax brackets and at the same time provide relief to very low-income taxpayers, it is hereby proposed to:**

- xv) By replacing items 1 and 4 in Schedule I with the following:

#### **SCHEDULE I**

<b>S/No</b>	<b>Taxable item</b>	<b>FY 2021/2022</b>	<b>FY 2022/2023</b>
<b>1</b>	<b>Personal income Tax</b>		
	<b>a) From wages</b>		



	Monthly income does not exceed SSP 5,000	0%
	Monthly income exceeds SSP 5,000 but does not exceed SSP 10,000	5%
	Monthly income exceeds SSP 10,000 but does not exceed SSP 15,000	10%
	Monthly income exceeds SSP 15,000 but does not exceed SSP 20,000	15%
	Monthly income exceeds SSP 20,000	20%
	<b>b) From entrepreneurial activities of sole proprietors with no audited financial statements</b>	
	Annual turnover does not exceed SSP 2,000,000	NIL
	Annual turnover exceeds SSP 2,000,000 but does not exceed SSP 4,000,000	SSP 200,000
	Annual turnover exceeds SSP 4,000,000 but does not exceed SSP 7,000,000	SSP 400,000
	Annual turnover exceeds SSP 7,000,000	SSP 800,000
<b>4</b>	<b>Sales tax</b>	<b>18%</b>
	Imported goods	18%
	Locally manufactured goods	18%
	Hotel, bar and restaurant services	18%
	Telecommunication services	18%
	Commissions	18%

xvi) By inserting the following schedule immediately after schedule vi as below-

**SCHEDULE VII  
TRANSACTIONS FOR WHICH VALID TAX CLEARANCE  
CERTIFICATE IS REQUIRED**

S/No.	INSTITUTION	PURPOSE OF TRANSACTION
1	All National Government Ministries, Agencies & Departments, including all banks, insurance companies, international organizations, foreign missions and NGOs	All contracts, including contracts for supply of goods and services
2	Land Registry of the Judiciary	Registration of land lease
3	Traffic Police	Issuance/renewal of motor vehicle registration
4	Ministry of Trade and Industry	Issuance or renewal of licences for trade/import/export/industrial
5	Ministry of Mining	Issuance or renewal of licences e.g. exploration dealers etc.
6	Ministry of Investment	Issuance or renewal of investment certificate
7	Ministry of Water Resources and Irrigation	Issuance or renewal of Ministry's permit for business purposes
8	National Communication Authority	Renewal of licence
9	Media Authority	Issuance or renewal of licence
10	Food and Drug Control Authority	Issuance or renewal of licences e.g. manufacturer, wholesaler, pharmacy etc.

11	South Sudan Civil Aviation Authority	Issuance and renewal of annual licences
12	Ministry of Transport	Issuance and renewal of transport operation, vessel licence etc.
13	Ministry of Wildlife Conservation and Tourism	Issuance or renewal of licence for tour and travel agents/companies etc.
14	Relief and Rehabilitation Commission	Registration of INGOs, NNGOs & Faith-based Organizations
15	Ministry of Interior	Licences for ammunition trading etc.
16	Any other National Government institution	Registration or licencing or renewal for a person/entity required to comply with any provisions of the Taxation Act, 2009

## PART V

49.

## SCHEDULES ATTACHMENTS

### *Schedule 1: National Revenue Authority (NRA) – Domestic Tax Division*

#### *Schedule 1(A): Personal Income Tax, Excise Tax, Sales Tax and Business Profit Tax*

S/No	Taxable Item	FY 2021/2022	FY 2022/2023
1	Personal Income Tax (PIT)	SSP	SSP
	<b>a) <u>From Wages:</u></b>		
	i). Monthly income does not exceed SSP 5,000	0%	0%
	ii). Monthly income exceeds SSP 5,000 but less than SSP 10,000		5%
	iii). Monthly income exceeds SSP 10,000 but less than SSP 15,000	10%	10%
	iv). Monthly income exceeds SSP 15,000 but less than SSP 20,000	15 %	15 %
	v). Monthly income exceeds SSP 20,000		20%
	<b>b) <u>From entrepreneurial activities of sole proprietors with no audited financial statements:</u></b>		
	1. Annual turnover does not exceed SSP 2,000,000		NIL
	2. Annual turnover exceeds SSP 2,000,000 but less than SSP 4,000,000		SSP 200,000
	3. Annual turnover exceeds SSP 4,000,000 but less than SSP		SSP 400,000

	7,000,000		
	4. Annual turnover exceeds SSP 7,000,000		SSP 800,000
	c) Rent	20%	20%
	d) Technical fees/Consultancy – Part-time duty	20%	20%
	e) Contractors of GRSS for good & Supply	20%	20%
	f) Pension Income	10%	10 %
	g) Surcharge or Surtax on PIT	30% of PIT	30% of PIT
2	Excise Tax on goods and Services		
	• Telecommunication Services	20%	20%
	• 2009 Fruit juices	5%	5%
	• 2201 drinks of water, including natural or artificial mineral waters	5%	5%
	• 2202 Soft drinks and other flavoured waters	5%	5%
	• 2203 Beer made from malt	50%	50%
	• 2204 Wine of fresh grapes, including fortified wines; grape (other than unfermented grape)	50%	50%
	• 2205 Vermouth and other wines of fresh grapes flavoured with plants or aromatic substances	50%	50%
	• 2206 Other fermented beverages (including cider, prune wine, rice wine, or sake, sherry, and mead)	50%	50%
	• 2207.10.30 Indentured ethyl alcohol of an alcoholic strength by volume of 80 percent volume or higher for beverage purposes	100%	100%
	• 2208 Indentured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol.; spirits, liqueurs, and other spirituous beverages; compound alcoholic preparations of a kind used in the manufacture of beverage volume or higher for beverage purposes	100%	100%
	• 2402 Cigars, cheroots, cigarillos, and cigarettes, of tobacco or tobacco substitutes	100%	100%

	• 2403 Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences	100%	100%
	• 2710.10.10, 2710.00.15, or 2710.00.18 Gasoline, diesel fuel, and other petroleum products	5%	5%
	• 8702 Buses	10%	10%
	• 8703 Motor cars principally designed for the transport of persons	20%	20%
	• 8704 Motor vehicles for the transport of goods	10%	10%
	• 8707 Bodies of cars	5%	5%
	• 8711 Motorcycles	20%	20%
	• 8711 Excise Tax on Air transportation services	15%	15%
	• 8711 Excise tax on charter services	20%	20%
	• 8711 Excise tax on insurance companies	10%	10%
	• Surcharge/Surtax on excise tax	30% of PIT	30% of PIT
3	Business Profit Tax BPT & BPT Advance		
	a) Small Business Enterprises		
	b) Medium Business Enterprises		
	c) Large Enterprises		
	d) Insurance Sector/Companies		
	e) BPT Advance on import of Food Items	2%	2%
	f) BPT Advance on import Non-Food Items	5%	5%
4	Sales Tax		
	Imported goods		18%
	Locally manufactured goods		18%
	Hotel, bar and restaurant services		18%
	Telecommunication services		18%
	Commissions		18%

*Schedule 1(B): Transactions for Which Valid Tax Clearance Certificate Is Required*

S/ N	INSTITUTION	PURPOSE OF TRANSACTION
1	All National Government Ministries, Agencies & Departments, including all banks, insurance companies, international organizations, foreign missions and NGOs	All contracts, including contracts for supply of goods and services
2	Land Registry of the Judiciary	Registration of land lease
3	Traffic Police	Issuance/renewal of motor vehicle registration
4	Ministry of Trade and Industry	Issuance or renewal of licences for trade/import/export/industrial
5	Ministry of Mining	Issuance or renewal of licence e.g. exploration, dealers etc.
6	Ministry of Investment	Issuance or renewal of investment certificate
7	Ministry of Water Resources and Irrigation	Issuance or renewal of Ministry's permit for business purposes
8	National Communication Authority	Renewal of licence
9	Media Authority	Issuance or renewal of licence
10	Food and Drug Control Authority	Issuance or renewal of licences e.g. manufacturer, wholesaler, pharmacy etc.
11	South Sudan Civil Aviation Authority	Issuance and renewal of annual licences
12	Ministry of Transport	Issuance and renewal of transport operation, vessel licence etc.
13	Ministry of Wildlife Conservation and Tourism	Issuance or renewal of licence for tour and travel agents/companies etc.
14	Relief and Rehabilitation Commission	Registration of INGOs, NNGOs & Faith-based Organizations
15	Ministry of Interior	Licences for ammunition trading etc.
16	Any other National Government institution	Registration or licencing or renewal for a person/entity required to comply with any provisions of the Taxation Act, 2009

*Schedule 2: National Revenue Authority - Customs Division*

Customs duties			FY 2021/22 Current rate	FY 2022/23 Proposed rate
Chapter	Description	Heading		
01	Live animals	01.01 – 01.06	10%	10%
02	Meat and edible meat offal	02.01 – 02.10	5%	5%
03	Fish and crustaceans, mollusks, and other aquatic invertebrates	03.01 – 03.08	5%	5%
		04.01	5%	5%
		04.02 – 04.06	10%	10%



	included	04.07 – 04.10	5%	5%
05	Products of animal origin, not elsewhere specified or included	05.01 – 05.11	5%	5%
06	Live trees and other plants; bulbs, roots, and the like; cut flowers and ornamental foliage	06.01 – 06.04	5%	5%
07	Edible vegetables and certain roots and tubers	07.01 – 07.14	5%	5%
08	Edible fruit and nut; peel of citrus fruit or melons	08.01 – 08.14	5%	5%
09	Coffee, tea, mate and spices	09.01 – 09.10	5%	5%
10	Cereals	10.01 – 10.08	5%	5%
11	Products of the milling industry; malt; starches; inulin; wheat gluten	11.01 – 11.09	5%	5%
12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	12.01 – 12.14	5%	5%
13	Lac; gums, resins and other vegetable saps and extracts	13.01 – 13.02	5%	5%
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	14.01 – 14.04	5%	5%
15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	15.01 – 15.22	5%	5%
16	Preparation of meat, of fish or crustaceans, molluscs or other aquatic invertebrates	16.01 – 16.05	5%	5%
17	Sugar and sugar confectionery	17.01 – 17.03	5%	5%
18		17.04	10%	10%
		18.01 – 18.05	5%	5%
		18.06	5%	10%
		19.01 – 19.03	5%	5%
		19.04	10%	10%
		19.05	5%	5%
		20.01 – 20.07	5%	5%
		20.08	10%	10%
		20.09	5%	5%
21	Miscellaneous edible preparations	21.01 – 21.06	5%	5%
22	Beverages, spirits, and vinegar	22.01 – 22.09	20%	20%

23	Residues and waste from the food industries; prepared animal fodder Preparation of the kind used in animal feeding	23.01 – 23.08	20%	20%
		23.09	20%	20%
24	Tobacco and manufactured tobacco substitutes	24.01 – 24.03	20%	20%
25	Salt; sulphur; earths and stone; plastering materials, lime and cement	25.01 – 25.30	3%	3%
26	Ores, slag and ash	26.01 – 26.21	20%	20%
		27.01 – 27.09	20%	20%
		27.10	20%	20%
		27.11 – 27.16	20%	20%
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or isotopes	28.01 – 28.53	10%	10%
		29.01 – 29.35	20%	20%
		29.36 – 29.37	20%	20%
		29.38 – 29.40	20%	20%
		29.41	20%	20%
		29.42	20%	20%
30	Pharmaceutical products	30.01 – 30.06	5%	5%
31	Fertilizers	31.01 – 31.05	5%	5%
32	Tanning or dyeing extrats; tannins and their derivatives; dyes, pigments, and other coloring matter; paints and varnishes; putty and other mastics; inks	32.01 – 32.15	10%	10%
33	Essential oils and retinoid; perfumery, cosmetic or toilet preparations	33.01 – 33.07	20%	20%
34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles, and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster	34.01 – 34.07	5%	5%
35	Albuminoidal substances; modified starches; glues; enzymes	35.01 – 35.07	10%	10%
36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	36.01 – 36.06	20%	20%

37	Photographic or cinematographic goods	37.01 – 37.07	10%	10%
		38.01 – 38.07	10%	10%
		38.08	5%	5%
		38.09 – 38.26	10%	10%
	Plastics and articles thereof in primary form	39.01 – 39.08	10%	10%
	Articles of plastics not in primary form	39.09 – 39.22	10%	10%
	Sacks and bags of polymers (plastics) [protection of environment]	39.23	10%	10%
	Other articles on plastics	39.24 – 39.26	10%	10%
		40.01 – 40.13	10%	10%
		40.14	10%	10%
		40.15 – 40.17	10%	10%
41	Raw hides and skins (other than fur skins) and leather	41.01 – 41.15	10%	10%
42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-	42.01 – 42.06	10%	10%
43	Fur skins and artificial fur; manufactures thereof	43.01 – 43.04	10%	10%
44	Wood and articles of wood; wood charcoal	44.01 – 44.21	20%	20%
45	Cork and articles of cork	45.01 – 45.04	10%	10%
46	Manufactures of straw, of esparto or of other plaiting materials, basket ware, and wickerwork	46.01 – 46.02	10%	10%
47	The pulp of wood or other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	47.01 – 47.07	10%	10%
		48.01	5%	5%
		48.03	10%	10%
		48.23		
49	Printed books, newspapers, pictures, and other products of the printing industry; manuscripts, typescripts, and plans	49.01 – 49.11	5%	5%
50	Silk	50.01 – 50.07	10%	10%
51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	51.01 – 51.13	10%	10%
52	Cotton	52.01 – 52.12	10%	10%



53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	53.01 – 53.11	10%	10%
54	Man-made filaments; strip and thelike of man-made textile materials	54.01 – 54.08	10%	10%
55	Man-made staple fibres	55.01 – 55.16	10%	10%
56	Wadding, flat and nonwovens; special yarns; twine, cordage, ropes, and cables and articles thereof	56.01 – 56.09	10%	10%
57	Carpets and other textile floor covering	57.01 – 57.05	10%	10%
58	Special woven fabrics; tufted textile fabrics; lace; tapestries, trimmings; embroidery	58.01 – 58.11	10%	10%
59	Impregnated, coated, covered, or laminated textile fabrics; textile articles of a kind suitable for industrial use	59.01 – 59.11	10%	10%
60	Knitted or crocheted fabrics	60.01 – 60.06	10%	10%
61	Articles of apparel and clothing accessories; knitted or crocheted	61.01 – 61.17	10%	10%
62	Articles of apparel and clothing accessories, not knitted or crocheted	62.01 – 62.17	10%	10%
63	Other made-up textile articles; sets; worn clothing and worn textile articles; rag	63.01 – 63.10	10%	10%
64	Footwear, gaiters, and the like; parts of such articles	64.01 – 64.06	10%	10%
65	Headgear and parts thereof	65.01 – 65.07	10%	10%
66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	66.01 – 66.03	10%	10%
67	Prepared feathers and down and articles made of feathers or down, artificial flowers; articles of human hair	67.01 – 67.04	10%	10%
68	Articles of stone, plaster, cement, asbestos, mica or similar materials	68.01 – 68.15	10%	10%
69	Ceramic products	69.01 – 69.14	10%	10%
70	Glass and glassware	70.01 – 70.20	10%	10%
71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewelry	71.01 – 71.18	10%	10%
	Iron and steel in primary form (raw)	72.01 – 72.05	10%	10%

	Semi-finished and finished article of iron and steel	72.06 – 72.29	10%	10%
73	Articles of iron or steel	73.01 – 73.26	10%	10%
74	Copper and articles thereof	74.01 – 74.19	10%	10%
75	Nickel and articles thereof	75.01 – 75.08	10%	10%
76	Aluminium and articles thereof	76.01 – 76.16	10%	10%
Chapter 77 [RESERVED FOR POSSIBLE FUTURE USE IN HARMONIZED SYSTEM] (WC0)				
78	Lead And Articles Thereof	78.01 – 78.06	10%	10%
79	Zinc And Articles Thereof	79.01 – 79.07	10%	10%
80	Tin And Articles Thereof	80.01 – 80.07	10%	10%
81	Other Base Metals; Ceramic; Articles thereof	81.01 – 81.13	10%	10%
82	Tools, Implements, Cutlery, Spoons, And Forks, Of Base Metal; Parts Thereof Or Base Metal	82.01 – 82.03	5%	5%
		82.04 – 82.15	10%	10%
83	Miscellaneous Articles Of Base Metal	83.01 – 83.11	10%	10%
84	Nuclear Reactors, Boilers, Machinery And Mechanical Appliances; Parts Thereof	84.01 – 84.31	10%	10%
		84.32 – 84.34	5%	5%
		84.35	10%	10%
		84.36 – 84.37	5%	5%
		84.38 – 84.53	10%	10%
		84.53	5%	5%
		84.54 – 84.87	10%	10%
85	Electrical Machinery And Equipment And Parts Thereof; Sound Recorders And Reproducers Television Image And Sound Recorders And Reproducers, And Parts And Accessories Of Such Articles	85.01 – 85.48	10%	10%
86	Railway Or Tramway Locomotives, Rolling-Stock And Parts Thereof; Railway Or Tramway Track Fixtures And Fittings And Parts Thereof; Mechanical (Including Electro-	86.01 – 86.09	10%	10%

	Mechanical) Traffic Signaling Equipment of All Kinds			
87	Vehicles Other Than Railway Or Tramway Rolling-Stock, And Parts And Accessories Thereof	87.01	0%	0%
		87.02	10%	10%
		87.03	20%	20%
		87.04	20%	20%
		87.05	10%	10%
		87.06 – 87.08	20%	20%
		87.09 – 87.11	10%	10%
		87.12	10%	10%
		87.13	10%	10%
		87.14 – 87.16	10%	10%
88	Aircraft, Spacecraft, And Parts Thereof	88.01 – 88.05	10%	10%
89	Ship, Boats, And Floating Structures	89.01 – 89.02	10%	10%
		89.03 – 89.04	20%	20%
		89.05 – 89.08	10%	10%
90	Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical Or Surgical Instruments And Apparatus; Parts And Accessories Thereof	90.01	10%	10%
		90.02 – 90.10	5%	5%
		90.11 – 90.28	10%	10%
		90.29 – 90.33	10%	10%
91	Clocks And Watches And Parts Thereof	91.01 – 91.14	10%	10%
92	Musical Instruments; Parts And Accessories Of Such Articles	92.01 – 92.09	10%	10%
93	Arms And Ammunition; Parts And Accessories Thereof	93.01 – 93.07	10%	10%
94	Furniture; Bedding, Mattresses, Mattress Supports. Cushions And similar Stuffed Furnishings; LampsAnd Lighting Fittings, Not Elsewhere Specified Or Included;	94.01 – 94.06	10%	10%

	Illuminated Signs, Illuminated Name-Plates And The Like; Prefabricated Buildings			
95	Toys, Games And Sports Requisites; Parts And Accessories Thereof	95.01 – 95.08	10%	10%
96	Miscellaneous Manufactured Articles	96.01 – 96.18	10%	10%
		96.19 – 98.20	5%	5%
97	Works Of Art, Collectors' Pieces, And Antiques	97.01 – 97.06	10%	10%

**\*\*NB:** Exchange rate for conversion of merchandise values from the dollar to SSP is 90SSP per

*Schedule 3: Ministry of Investment*

S/No.	Charges/fees	FY 2021/2022 Applicable Rates		FY 2022/2023 Proposed Rates	
		SSP	USD	SSP	USD
1	Application Forms for National Company.	5,000		5,000	
2	Application Forms for International Company.		100		100
3	Investment Certificate for National Company. (New)	50,000		60,000	
	Investment Certificate for International Company. (New)		2,000		2,000
3	Investment Certificate for National Company (Renewal).	30,000		30,000	
1.	Investment Certificate for International Company (Renewal).		2,000		2,000
2.	Application for Transfer of Investment Certificate for National Company	30,000		30,000	
3.	Application for Transfer of Investment Certificate for International Company		1,000		1,000
4.	Application for Amendment of Investment Certificate for National Company	30,000		30,000	
5.	Application for Amendment of Investment Certificate for International Company		1,000		1,000
6.	Application form for review of decision for national company.	30,000	25,000	30,000	25,000
7.	Application form for review of decision for international company.		1,000		1,000
8.	Investment certificate for national company operating in petroleum and mining services(new).		2,000		1,000
9.	Investment certificate for international company operating in petroleum and mining services (new).		2,000		2,000
10.	Investment certificate for national company operating in petroleum and mining services (renewal).		500		500
11.	Investment certificate for international company operating in petroleum and mining services (renewal).		1,000		1,000

*Schedule 4: Ministry of Water Resources & Irrigation*

**Charges, Penalties and Proposed Tariffs List for FY 2022/2023**

S/N	Ground/Surface Water Use Permit charges	FY 2018/19 Approved Charges	FY 2019/20 – 2020/2021 Approved Charges			FY 2022/23 Updated charges, Fees and proposed tariff					
			SW (SSP)	GW (SSP)	US D	GW (SSP)	GW (USD)	SW (SSP)	SW (USD)	1 m <sup>3</sup> (SSP)	
1	<b>Water Users</b>										
1.1	Application fees					64,500	150	64,500	150	G W	SW
1.2	Site Inspection fees					120,400	280	120,400	280		
1.3	Urban Water for domestic Use (SSUWC) per intake	20,000	60,000	60,000		344,000	800	258,000	600	17 5	125



1.4	Renewal of SSUWC per intake					258,000	600	193,500	450		
1.5	Urban Water for domestic Use (Private companies)	20,000	100,000	100,000		430,000	1,000	344,000	800	250	150
1.6	Renewal of Urban Water for domestic Use (Private Companies)					322,500	750	258,000	600		
1.7	Penalties for Offences and violation				50% of permit charges fees, to add on 50% for every quarter delay to renew the permit						
2	Manufacturing Water Companies										
2.1	Application fees					64,500	150	64,500	150		
2.2	Site Inspection fees					120,400	280	120,400	280		
2.3	Water Bottling Companies	30,000	90,000	120,000		387,000	900	258,000	600	200	110
2.4	Renewal of Water Bottling Companies Permit					290,250	675	193,500	450		
2.5	Breweries	30,000	90,000	120,000		387,000	900	258,000	600	200	110
2.6	Renewal of Breweries Permit					290,250	675	193,500	450		
2.7	Soft Drinks Manufacturers	30,000	90,000	120,000		387,000	900	258,000	600	200	110
2.8	Renewal of Soft Drinks Manufacturers					290,250	675	193,500	450		
2.9	Penalties for Offences and violation				50% of permit charges fees, to add on 50% for every quarter delay to renew the permit						
2.10	Effluent Discharge Fees				50,000	645,000	1,500	860,000	2,000		
2.11	Renewal of Effluent discharge					483,750	1,125	645,000	1,500		
2.12	Penalties for Offences and violation				50% of permit charges fees, to add on 50% for every quarter delay to renew the permit						
2.13	Water Pumping Generator set operators (Surface)			150,000		150,500	350	236,500	550		
2.14	Penalties and Offences for discharging waste into, or polluting the Water bodies/sources					1,505,000	3,500	1,505,000	3,500		
2.15											
2.16	Renewal of Water pumping Generator set operators					113,000	265	177,000	415		
2.17	Penalties for Offences and violation				50% of permit charges fees, to add on 50% for every quarter delay to renew the permit						
2.18	Ice Makers	15,000	60,000	45,000		215,000	500	172,000	400	100	80
2.19	Renewal of Ice makers					165,000	375	129,000	300		
2.20	Penalties for Offences and violation				50% of permit charges fees, to add on 50% for every quarter delay to renew the permit						
2.21	Trucks filing from the River Directly	10,000		30,000				129,000	300		
2.22	Renewal for Trucks filing from the River Directly							97,000	230		
2.23	Penalties for Offences and violation				50% of permit charges fees, to add on 50% for every quarter delay to renew the permit						
3	River Transport/Navigation										
3.1	Application fees							45,000	100		
3.2	Registration fee	15,000		45,000				150,500	350		
3.3	Renewal fee							113,000	265		
3.4	Penalties for Offences and violation				50% of permit charges fees, to add on 50% for every quarter delay to renew the permit						
4	Irrigation										
4.1	Application fee					101,500	235	101,500	235		
4.2	Site Inspection fees					516,000	1,200	516,000	1,200		
4.3	Irrigation fees per Hectare		1,700	1,300		21,500	50	15,000	35	100	60
4.4	Renewal Irrigation fees per Hectare					16,000	37	12,000	26		
4.5	Penalties for Offences and violation				50% of permit charges fees, to add on 50% for every quarter delay to renew the permit						
5	Trucks Collecting River bed Quarries										
5.1	Application fees							54,000	125		
5.2	Field Inspection							430,000	1,000		
5.3	Trucks Collecting River bed Quarries (Sand & Gravel)	15,000		45,000				1,075,000	2,500		
5.4	Renewal fees							806,250	1,875		
5.5	Penalties for Offences and violation				50% of permit charges fees, to add on 50% for every quarter delay to renew the permit						
6	Drilling Companies										
6.1	Application fees					51,600	120				
6.2	Inspection fees					101,500	235				
6.3	Drilling permit	30,000	100,000			430,000	1,000				
6.4	Renewal of Drilling permit					322,500	750				
6.5	Penalties for Offences and violation				50% of permit charges fees, to add on 50% for every quarter delay to renew the permit						
7	Groundwater Exploitation permit										
7.1	Application fees					65,000	151				

7.2	inspection					129,000	300				
7.3	Permit for commercial purposes					2,150,000	5,000				
7.4	Permit renewal					1,612,500	3,750				
7.5	Permit fee for local use					860,000	2,000				
7.6	Renewal fees					647,812.5	1,500				
7.7	Penalties for Offences and violation	50% of permit charges fees, to add on 50% for every quarter delay to renew the permit									
8	Dredging works										
8.1	Application fees							64,500	150		
8.2	Inspection fees							120,400	280		
8.3	Dredging Permit							322,500	750		
8.4	Permit Renewal							242,000	563		
8.5	Penalties or Offences and violation	50% of permit charges fees, to add on 50% for every quarter delay to renew the permit									
9	Power generation										
9.1	Application fees					129,000	300	430,000	1,000		
9.2	Site Inspection					430,000	1,000	430,000	1,000		
9.3	Water for cooling permit					1,075,000	2,500	752,500	1,750		
9.4	Permit renewal					806,250	1,875	564,375	1,312.5		
9.5	Penalties or Offences	50% of permit charges fees, to add on 50% for every quarter delay to renew the permit									
10	Water Testing										
10.1	Application fees					15,000	35	15,000	35		
10.2	Drinking water testing (Sample)	3,000	10,000	10,000		51,600	120	51,600	120		
10.3	Waste water testing (Sample)	1,000		15,000				75,000	175		
10.4	Fresh water testing (Sample)	1,000	12,000	12,000		51,600	120	51,600	120		
10.5	Penalties for Offences and violation	50% of permit charges fees, to add on 50% for every quarter delay to renew the permit									
11	Data Issuance										
11.1	Application fees					21,500	50	21,500	50		
11.2	Borehole Logs	1,000	10,000			120,000	280				
11.3	Rainfall	2,000		10,000				200,000	465		
11.4	River flows (Discharges)	3,000		10,000				250,000	581		
11.5	Water Quality	1,500	10,000	10,000		25,000	60	250,000	581		
11.6	Water Level (Surface/Ground)	3,000	10,000	10,000		25,000	60	250,000	581		
11.7	Other documents	-	10,000	10,000		35,000	80	350,000	815		
12	Maps Issuance Fees										
12.1	A4		1,000			15,000	35	15,000	35		
12.2	A3		5,000			25,000	60	25,000	60		
12.3	A1		10,000			40,000	95	40,000	95		
12.4	A0		15,000			51,600	120	51,600	120		
13	Clearance of WASH Professionals for Work Permit										
13.1	Application fees								500		
13.2	Specialist	10,000	10,000		300				2,000		
13.3	Renewal								1,500		
13.4	Technician	5,000	5,000		200				1,000		
13.5	Renewal								750		
13.6	Penalties for Offences and violation	50% of permit charges fees, to add on 50% for every quarter delay to renew the permit									

#### Schedule 5: Ministry of Livestock and Fisheries

S/N	Import/export Permit Fees per Consignment	FY 2021/2022 Current Rates		FY 2022/2023 Proposed Rates	
		SSP	USD	SSP	USD
1.	Horses in country for recreational purpose (1 head of horse)				
	- Health certificate		100		100

	- Import/export fees	100	100
2.	Local cattle (5 heads of cattle)		
	- Health certificate	25	25
	- Import/export fees	100	100
3.	Exotic cattle (5 heads of cattle)		
	- Import/export	100	100
4.	Cattle for direct slaughter (5 heads)		
	- Import/export	50	50
5.	Sheep and goats for feed lot purpose (10 heads)		
	- Health certificate	25	25
	- Import/export fees	50	50
6.	Sheep and goats for direct slaughter (5 heads)		
	- Health certificate		
	- Import/export fees	50	50
7.	Animal subjected to quarantine (1 head)		
	- Health certificate	25	25
	- Import/export fees	50	50
8.	Live animal for research purpose (10 heads)		
	- Health certificate	100	100
	- Import/export fees	50	50
9.	Companion animal/pet (1 head)		
	- Health certificate	100	100
	- Import/export fees	20	20
10.	Dogs subject to quarantine (1 head)		
	- Health certificate	100	100
	- Import/export fees	50	50
11.	Animal product subject to quarantine (1 ton)		
	- Health certificate	100	100
	- Import/export fees	50	50
12.	Hides and skins (1 ton)		
	- Health certificate	100	100
	- Import/export fees	200	200
13.	Meat for own used (200 KG)		
	- Health certificate	10	10
	- Import/export fees	20	20
14.	Raw meat for commercial (1 ton)		
	- Health certificate	100	100
	- Import/export fees	100	100
15.	Live poultry (broiler, layers turkey, ostrich) 20 hens		
	- Health certificate	25	25
	- Import/export fees	20	20
16.	Day old chick and fertile eggs subject to quarantine (500 chicks)		
	- Health certificate	50	50
	- Import/export fees	50	50
17.	Poultry egg (20 trays)		
	- Health certificate	30	30



	- Import/export fees		20		20
18.	Live pig (4 heads)				
	- Health certificate		20		20
	- Import/export fees		20		20
19.	Lagomorphs (Rabbit, hares and pike) subjected to quarantine (1 head)				
	- Health certificate		50		50
	- Import/export fees		50		50
20.	Frozen poultry meat (1 ton)				
	- Health certificate		100		100
	- Import/export fees		50		50
21.	Raw pig meat for commercial purpose (1 ton)				
	- Health certificate		100		100
	- Import/export fees		100		100
22.	Finished animal feed (1 ton)				
	- Health certificate		100		100
	- Import/export fees		50		50
23.	Biology specimen and raw material for laboratory pharmaceutical use (1 ton)				
	- Health certificate				
	- Import/export fees		200		200
24.	Process animal protein for animal feed (1 ton)				
	- Health certificate		100		100
	- Import/export fees		50		50
25.	Frozen foreseen animal/fish semen (0.5ml straws)				
	- Health certificate		20		20
	- Import/export fees		20		20
26.	Embryo transfer (0.5 straws)				
	- Health certificate		10		10
	- Import/export fees		10		10
27.	All animal/fish genetic material (10ml tube)				
	- Health certificate				
	- Import/export fees		20		20
28.	Veterinary diagnostic kits (100 kg)				
	- Health certificate				
	- Import/export fees		100		100
29.	Veterinary biological reagent/products (100 kg)				
	- Health certificate				
	- Import/export fees		100		100
30.	Veterinary biological sample for research purpose (5 kg)				
	- Health certificate				
	- Import/export fees		50		50
31.	Veterinary laboratory testing reagent/kits (100 kg)				
	- Health certificate				

	- Import/export fees		100		100
32.	Reference material quality control (5kg)				
	- Health certificate				
	- Import/export fees		50		50
33.	Forage/fodder plant seed e.g. bracharia (100 kg)				
	- Health certificate		50		50
	- Import/export fees		50		50
34.	Finger lings, brook/ornamental fish (1000 pieces)				
	- Health certificate		20		20
	- Import/export fees		20		20
35.	Cured fish product (salted, dry, and smoke in 1 ton)				
	- Health certificate		100		100
	- Import/export fees		20		20
36.	Chilled/frozen fish (1 ton)				
	- Health certificate		100		100
	- Import/export fees		50		50
37.	Artemia and other raw material (fish meal and feed additives) 1 ton				
	- Health certificate				
	- Import/export fees		50		50
38.	Fishing equipment (hooks, long line, twines/net) 1000 ton				
	- Health certificate				
	- Import/export fees		100		100
39.	Natural honey (10 kg)				
	- Health certificate		5		5
	- Import/export fees		10		10
40.	Bees colony (5 pieces halves)				
	- Health certificate		10		10
	- Import/export fees		50		50
41.	Horn and hooves (1 ton)				
	- Health certificate		100		100
	- Import/export fees		50		50
42.	Camel (1 head)				
	- Health certificate		100		100
	- Import/export fees		100		100

Schedule 6: National Bureau of Standards (NBS)

	Inspection Service fees	FY 2021/22 Current Rate		FY 2022/23 Proposed Rate		
S/N o	Items	SSP	USD	QTY	SSP	USD
1	Sugar	200		Per ton	200	

2	Salt	200		Per ton	200	
3	Maize flour	200		Per ton	200	
4	Wheat flour	200		Per ton	200	
5	Rice per	200		Per ton	200	
6	Cooking oil	200		Per ton	200	
7	Beans	200		Per ton	200	
8	Millet	200		Per ton	200	
9	Lentils	200		Per ton	200	
10	Groundnuts	200		per ton	200	
11	Powder milk per carton	10		per carton	10	
12	Fresh milk per carton	10		per carton	10	
13	Candles per carton	10		per carton	10	
14	Incenses per carton	10		per carton	10	
15	Baby Toys per carton	10%			10%	
16	Telecommunication Devices	25%			25%	
17	Tamaki/Asphalt per barrel	50			50	
18	balm per carton	10			10	
19	Weaves, Human Hair	10%			10%	
20	Cheese cream	10			10	
21	Beds Rob per bags/carton	10			10	
22	Dye per carton	10			10	
23	Material Clothing per roll	50			50	
24	Blanket per bale	100			100	
25	Smart Blanket per piece	30			30	
26	Razor Blade per carton	10			10	
27	Chewing medal per carton	10			10	
28	Button per carton	10			10	
29	Zip per carton	10			10	
30	Light bulbs per carton	10			10	
31	Leather belts per carton	10			10	
32	Robs (General) per carton	10			10	
33	Fishing net per piece	10			10	
34	Lights and touches	10%			10%	
35	Tomato paste per carton	10			10	
36	Tuna (sardine) per carton	10			10	
37	Beef per carton	10			10	
38	Biscuit per carton	10			10	
39	Tania per carton	10			10	
40	Yogurts per carton	10			10	
41	Crystal sweet per carton	10			10	
42	Chewing gum per carton	10			10	
43	Tea leaf per carton	10			10	
44	Coffee per carton	10			10	
45	Ice cream per carton	10			10	
46	Nest coffee per carton	10			10	
47	Frozen meat per truck	5000			5000	
48	Frozen fish per truck	5000			5000	
49	Mushroom per carton	10			10	
50	Spaghetti per carton	10			10	
51	Sweets per carton	10			10	
52	Richo per carton	10			10	

53	Dates per carton	10			10	
54	Dates per carton or 50kg	20			20	
55	Dry Ginger per carton	10			10	
56	Air freshener per carton	10			10	
57	Frozen chicken per carton	20			20	
58	Dry fish per 50 kg	20			20	
59	Dry fish per carton	10			10	
60	Animals feed per truck	5,000			5,000	
61	Chicks (one day old)	5			5	
62	Eggs per tray	10			10	
63	Frozen pork meat per carton	20			20	
64	Cattle per head	100			100	
65	Goat /Sheep per head	50			50	
66	Live chicken per pcs	10			10	
67	Pig per head	50			50	
	<b>BEVERAGES</b>					
1	Beer per crate/carton	20			20	
2	Sodas per tray/crate	10			10	
3	Bavaria per tray	10			10	
4	Red bull per tray	20			20	
5	Juice liquid per carton	10			10	
6	Juice powder per carton	10			10	
7	Bottle mineral water per carton	10			10	
8	Quencher / Juice per 50kg	10		per carton	10	
9	Malts per 50kg	10			10	
	Raw materials per 50kg	10			10	
	Liquid chemical raw material	10			10	
	Powder chemical rawmaterials	500		per ton	500	
	Plastic raw materials Plastic crystal	500		Per ton	500	
	Plastic performs	10%		per customs value	10%	
11	Yeast per carton	20		Per carton	20	
12	Whisky per carton	230			230	
13	Gins per carton	230			230	
14	Wine per carton	150			150	
15	Uganda Waraggi per carton	150			150	
	<b>READY MADE CLOTHES</b>					
1	New cloths per dozen	50			50	
2	Used cloth per bale	1000			1000	
3	Household per truck	2,000			2,000	

4	Glass /Aluminum per dozen	50			50	
5	plastics per dozen	10			10	
	<b>FOOT WEAR :</b>					
1	Sandals per dozen	50		Per dozen	50	
2	Slippers per dozen	30		Per dozen	30	
3	Gumboot per dozen	30		Per dozen	30	
4	Plastic shoes per dozen	100		Per 50 pairs	100	
5	Leather Shoes per 100 pairs	100		Per 50 pairs	100	
6	Pampas/Infants needs per carton	20		per carton	20	
7	Always per carton	20		per carton	20	
	<b>Others</b>					
1	Strip Materials per roll e.g. rob per roll	500		Per roll	10	
2	Bar Soap per carton	10			10	
	Soap				5	
	Liquid soap per 5 litters					
	Powder soap carton	10			10	
	powder per bag	10			10	
3	Tooth Paste and Tooth brash per carton	20			20	
4	Inter lock-bricks per truck	3000			3000	
5	Toys, football per carton	10			10	
6	Wools per carton	10			10	
7	Threads (harrier) per carton	10			10	
8	Weighing balance per customs value	10 %			10 %	
9	Empty jerricane per 10 pcs	5			5	
10	A blanket per bale.	50			50	
11	Timbers per truckload					
	a) Round log measured in cubic meters	300,000			300,000	
	b) Square bean per container	5,000,000			5,000,000	
	c) Panel Timber per container	2,000,000			2,000,000	
12	poly woods per truck	2000			2000	
13	Commercial label per carton	10			10	
14	Plastic packaging per roll	100			100	
15	Cartons packaging per dozen	10			10	
16	Bottle water caps per sack	10			10	
17	Aluminium foil per carton	20			20	
18	LPG gas per truck	4,000			4,000	
19	Papyrus 10 per dozen	10			10	
20	Mat per dozen	100			100	
21	Administrative Fee	5000			5000	



<b>MEDICAL EQUIPMENT</b>						
1	Medicine per truck	3 %		Per customs value	3 %	
2	Medical equipment per truck	5 %		PCV value	5 %	
3	All type of vegetables per truck	2000			2000	
4	Laboratories equipment per truck	5%		PCV value	5%	
5	Cosmetic and perfumes per customs value	10 %			10 %	
6	Furniture per customs value	10%			10%	
7	Stationeries per truck	2000/ 10		Per truck/ car	2000/ 10	
<b>FUEL AND LUBRICANTS</b>						
1	Fuel per truck	10000			10000	
2	Engine oil per ton	600			600	
3	Grease per ton	600			600	
4	Brake fluid per ton	600			600	
5	Rubber solution per ton	600			600	
6	Pantex per ton	600			600	
7	Super glue per ton	600			600	
8	Lubrication fluid per ton	600			600	
9	Gas cylinder per unit	100			100	
<b>VEHICLE, SMALL CARS, AND MOTORBIKE</b>						
1	Vehicle model (1995- 1999) Per unit 2000					
	A. big truck	5000			5000	
	B. medium truck	3000			3000	
	C. small car	2000			2000	
2	Vehicle model (2000- 2018) Per unit 2000					
	A. big truck	3000			3000	
	B. medium truck	2000			2000	
	C. small car	1500			1500	
3	Motor cycle per unit	500			500	
4	Bicycle per unit	100			100	
5	Rickshaw per unit	1000			1000	
6	Motorboats per unit	1500			1500	
7	Batteries per truck	3500/ 50		per/carton	3500/ 50	
8	Dry Cell Batteries per carton	20		per carton	20	
9	Solar Battery	5%		PCV value	5%	
<b>PLASTIC MATERIALS</b>						
1	Thick Polythene per roll	2000		per roll	200	

2	carpet per roll	1500		per roll	200	
3	suitcase per piece	1044			50	
4	Bags per unit	10			10	
5	Lady bags per unit	10			20	
6	Plastic chairs per unit	10			10	
7	Plastic Table per unit	10			10	
8	Matches box per ctn	1			10	
	<b>AGRICULTURE MATERIALS</b>					
1	Agricultural Tractors per tractor	1000			2000	
2	Agriculture Tools per truck	100			1000	
3	Agricultural Crops Containers per ton (seed)	per unit 654		per ton	50	
4	Wheel borrow per unit	10			10	
5	Species/seedling per ctn	20			20	
6	Fruits per ctn	227		per carton	200	
7	Pesticides per ctn	452			50	
8	Mobile phones per customs value	25 %			10%	
9	Mobile SIM cards and airtime per customs value	25%			25 %	
10	Studio films per customs value	10%			10%	
11	Mobile equipment (microwave and antenna) Per customs value	25%			25%	
12	Solar system per customs value	10 %			10 %	
13	Power cable per customs value	10 %			10 %	
14	Saving box per customs value	10 %			10 %	
15	Gas lighter per customs value	10 %			10 %	
16	Sound system and speakers per customs value	10 %			10 %	
17	Hand and wall Watches per customs value	10%			10%	
18	Gym set per customs value	10%			10%	
	<b>ALL TYPE OF SPARE PARTS</b>	10 %			10 %	
1	Electronics per customs value	10 %			10 %	
2	Electrical appliance per customs value	10 %			10 %	
3	Laboratory apparatus per customs value	10 %			10 %	
4	Generator per customs value	10 %			10 %	
5	Tires for big trucks per customs value	10 %			10 %	
6	Tires for small cars per customs value	10 %			10 %	
7	Tires for motorcycles per customs value	10 %			10 %	

8	Tires for bicycles per customs value	10 %			10 %	
9	Inner tube for big trucks per customs value	10 %			10 %	
10	Inner tube for small cars per customs value	10 %			10 %	
11	Inner tube for Motorcycle per customs value	10 %			10 %	
12	Inner tube for bicycles per custom value	10 %			10 %	
13	Grinding mills per unit	500			500	
	Building Materials Per truck					
	Cement per bag	10%			10%	
	other building materials per customs value	10%			10%	
	<b>TOBACCO</b>					
1	Not process tobacco per truck	6502		PCV value	20 %	
2	Cigarette or process tobacco per truck	6502		Per customs	20%	
3	Shisha and accessories Per customs value				20 %	
	<b>Export Goods Service Fees</b>					
1	Honey Bee per ton	501			1000	
2	Hides and Skins per dozen	50			50	
3	Gum Arabic per ton	1000			1000	
5	Shea Better per ton	500			500	
6	Timber per truck	1000			1000	
7	Dry fish per ton	500			500	
8	Coffee per ton	1000			1000	
9	Gold per kg	4000			4000	
10	Fresh meat per ton	2000			2000	
11	Malts per truck	3900			3900	
12	Sesames per ton	500			500	
13	Groundnut per ton	500			500	
14	Sorghum per ton	300			300	
15	Sunflower	500			500	
16	Hibiscus (Kekedi)	500			500	
	<b>The inspection fee for small and big Shops</b>					
1	Small shops	1000			1000	
2	Supermarkets	2000			2000	
3	Warehouses	3000			3000	
4	Wholesale	3000			3000	
	<b>Dumping Fees</b>					
1	Dumping certificate for any expired food or organic material	25000			25000	
2	Dumping of expired chemicals per liter/carton	50,000			50,000	
3	Selling of Substandard goods	100,000			100,000	



4	Rejected substandard goods from any point of entry	30,000			30,000	
	Production sites					
1	Inspection of Small factories every three months	5000			5000	
2	Inspection of Big Factories every three month	7000			7000	
3	Auditing of factories annually	10,000			10,000	
4	Operational certificate	15000			15000	
6	Export product certificate	5000			5000	
7	Import product certificate	10,000			10,000	
8	Quality mark	250,000			250,000	
9	Standard specifications	15000			15000	
10	Administrative fees	5000			5000	
	Laboratory Test Service Fees					
1	Total aflatoxin analysis per perimeter		30			30
2	Microbiology analysis per perimeter		25			25
3	Chemical & Physical analysis per perimeter		10			10
4	Water analysis per perimeter		10			10
5	Cosmetics analysis per perimeter		25			25
6	GMO analysis per perimeter		25			25
7	Fuel & fuel products per perimeter		50			50
	Verification/calibration and Stamping Fees					
1	Flow Meter	4000			4000	
2	Platform Machine (more than 1000 kg)	3000			3000	
3	Certificate, fuel disposer for department or factory	20,000			20,000	
4	Certificate for scale	5000			5000	
5	Inspection Fee	4000			4000	
6	Petrol Pumps per nozzle	3000			3000	
7	Diesel Pumps per nozzle	3000			3000	
8	Platform Machine (250-500kg)	3000			3000	
9	Petrol pumps per nozzle	3000			3000	
10	Platform Machine under 1000kg	2000			2000	
11	Digital Scale greater than 5kg	2000			2000	
12	Digital Scale 1 to 5 kg	1000			1000	
13	Spring Balance less than 25kg	1000			1000	
14	Spring Balance 25- 50 kg	1500			1500	
15	Spring Balance greater than 50kg	2000			2000	
16	Beranger scale 1-3kg	500			500	
17	Beranger scale 5kg and above	750			750	
18	Meter rule per unit	300			300	

19	Dry Measure per one set	500			500	
20	Liquid Measure	300			300	
21	Oil Measure	500			500	
22	Redbrick Mould	500			500	
23	Kilogram weights	200			200	
24	Robertsdale machine 10- 25kg	500			500	
25	Tape measure 1 -10 meters	200			200	
26	Tape measure 50 meters	300			300	
27	Tape measure exceeding 50 meters	500			500	
<b>Verification and stamp fee for vehicles carrying gravel and sand</b>						
28	One (1) to seven (7) tons	3000			3000	
29	Eight (8) to twenty (20) tons	6000			6000	
30	Twenty (21) tons to forty (40) tons	8000			8000	
31	From forty 40 tons and above	9000			9000	
32	License for import & export of weighing and measuring instruments	100,000			100,000	
33	Licenses for the repair of weighing and measuring instruments	100,000			100,000	
34	Administrative fee	5000			5000	
35	Testing for fuel range	10000			10000	

**Schedule 7: Ministry of Petroleum**

S/N	Charges/fees	FY 2021/22 Approved Rate		FY 2022/23 Proposed Rate	
		SSP	USD	SSP	USD
1	Registration for national companies	24,000		24,000	
2	Registration for international companies		2,000		2,000
3	Registration for supply companies	140,000	1,000	140,000	1,000
4	Registration for petrol stations	126,000		126,000	
5	Registration for depot	210,000		210,000	
6	Registration for gas depot	175,000		175,000	
8	Renewal for national companies	42,000		42,000	
9	Renewal for international companies		2,000		2,000
10	Renewal for supply companies	140,000		140,000	
11	Renewal for petrol station	126,000		126,000	
12	Renewal for depot	175,000		175,000	
13	Renewal for gas depot	210,000		210,000	
14	Exploration license				

**Schedule 8: Ministry of Mining**

S/No.	Taxable Item	FY 2021/22	FY 2022/23
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		SSP	USD	SSP	USD
1	Exploration License Application Processing Fee (Foreign and Local Co.)		10,000		10,000
2	Exploration License Registration Fee (Foreign and Local Co.)		500		500
3	Small Scale License Application Processing Fees		6,333		6,667
4	Small Scale License Registration Fees		2,000		333
5	Mineral Dealer License Application Processing Fees		5,000		5,000
6	Dealers License Registration Fees		1,500		500
7	Annual Surface Rent per CU – Exploration		1.4		1.43
8	Annual Rent per CU for Small Scale Mining		833		200
9	Exploration License 1 <sup>st</sup> Term Renewal Application Processing Fee				15,000
10	Exploration License 1 <sup>st</sup> Term Renewal Registration Fee				750
11	Late Application 1 <sup>st</sup> Term Renewal Filling				7,500
12	Application for Exploration License Relinquishment Processing Fee				2,000
13	Registration for Relinquishment Fee				100

**Schedule 9: South Sudan Broadcasting Corporation (SSBC)**

S/NO.	Charges/fees	FY2021/22		FY 2022/23	
		SSP	USD	SSP	USD
1	Radio Announcement (per day)	4,000		8,000	
2	TV Scrolling (per day)	7,000		14,000	
3	Jingle advert TV1M (local)	16,000		32,000	
4	Jingle advert TV (1M) International		40		80
5	Jingle Advert Radio (1M)	3,000		6,000	
6	TV Documentary (15M)	28,000	120	56,000	
7	TV Documentary (30M)	38,000	140	76,000	
8	TV Talk show (30M)	60,000	250	120,000	
9	TV Talk show (45M)	120,000	350	240,000	
10	TV Talk show (60M)	160,000	400	320,000	
11	Program sponsorship (30M)	180,000	450	360,000	
12	Program sponsorship (45M)	200,000	500	400,000	
13	Program sponsorship (60M)	200,000	500	400,000	
14	Special coverage News (2-4M)	56,000		112,000	
15	Special coverage News (5-10M)	84,000		168,000	
16	Special coverage News (10-15M)	96,000		192,000	
17	Logo display(flat) per time	10,000	20	20,000	
18	Radio talk show (15M)	14,000		28,000	

19	Radio talk show (30M)	21,000		42,000	
20	Radio talk show (45M)	28,000		56,000	
21	Radio talk show (60M)	35,000		70,000	
22	Live Broadcasting using SNG/STL			Per hour	1,200

**Schedule 10: Ministry of Trade and Industry**

**Proposed Regulatory Trade License Fees for Fiscal Year 2022/2023**

S/NO	Particulars	Unit	FY 2021/22 Current Rate		FY 2022/23 Proposed Rate	
			SSP	USD	SSP	USD
1	Trade Certificate	Piece	42,000		42,000	
2	Assorted food stuffs	Ton	500		500	
3	Juice powder and soft drink	Crate	100		100	
4	Yeast and Baking powder	Ton	500		500	
5	Assorted Building Material	Ton	500		500	
6	Frozen chicken, fish and Beef	Ton	10,000		10,000	
7	Fruits and vegetables	Ton	500		500	
8	Diesel, petrol, jet A-1, lubricant and Gas	Ltr	3		3	
9	Tobacco and cigarettes	carton	1,000		1,000	
10	Cell phone (small)	Piece	500		500	
11	Cell phone (smart)	Piece	1,000		1,000	
12	Electronic and Accessories	Ton	280		280	
13	Telecom Equipment V-sat/Solar	Piece	6,000		6,000	
14	Beer/Alcoholic drinks	Crate	1,000		1,000	
15	All new vehicles except V8, Nissan patrol and Hummer	Unit	20,000		20,000	
16	Truck	Unit	40,000		40,000	
17	V8, Nissan petrol and Hummer	Unit	50,000		50,000	
18	Used vehicles	Unit	40,000		40,000	
19	Seeding	Ton	252		252	
20	Chemical	Ltr/ton	210-		210-	
21	Construction & industrial machines & equipment	Piece	3,000		3,000	
22	Agricultural machine & equipment	Piece	500		500	

23	House hold items and utensil	Ton	500		500	
24	Furniture	Ton	1,000		1,000	
25	Detergent, soap, and septic liquid	Ton	200		200	
26	Garment	Ton	1,000		1,000	
27	Stationeries	Ton	500		500	
28	Food wear	Ton	300		300	
29	Motorcycles	Unit	5,000		5,000	
30	Bicycles	Unit	300		300	
31	Industrial raw material	Ton	252		252	
32	Medicine and medical equipment	Ton	252		252	
33	Cosmetic and perfume	Ton	1,000		1,000	
34	Mattress	Piece	500		500	
35	Batteries and dry cell	Ton	1,000		1,000	
36	Earth Moving machines	Ton	40,000		40,000	
37	Spare parts	Ton	500		500	
38	Small Generators	Piece	5,000		5,000	
39	Big Generators	Piece	20,000		20,000	
40	Plastic products	Ton	252		252	
41	Candles and match box	Ton	252		252	
42	Bore hold drilling equipment & Material	Ton	1,000		1,000	
43	Vehicle decoration	Ton	1,000		1,000	
44	Diaper, tissue and other sanitary	Ton	252		252	
45	Tent	Unit	3,000		3,000	
	Export products					
46	Lok/teak	Cubic meter	500		500	
47	Charcoal	Ton	5,000		5,000	
48	Honey	Ton	1,000		1,000	
49	Gold	Gram	2,000		2,000	
50	Lulu oil	Jerican	500		500	
51	Simsim	Ton	1,000		1,000	
52	Coffee	Ton	1,000		1,000	
53	Gum Arabic	Ton	500		500	
54	Scrap Metal	Ton	5,000		5,000	
55	Hides and skin	Ton	1,000		1,000	
56	Livestock	Hat	300		300	
57	Groundnut	Ton	300		300	
58	Vehicle Re-Export	Unit	5,000		5,000	



**The Annual Licensing Fee for Industry (Annual License fee (USD/Equivalent SSP)500)**

S/No	Particulars	FY 2021/22 Current Rate		FY 2022/23 Proposed Rate <sup>1</sup>	
		SSP	USD	SSP	USD
Division 1: Manufacturing of food products					
1.	Processing and preserving of meat		500		500
2.	Processing and preserving of fish, crustaceans and mollusks		500		500
3.	Processing and preserving of fruit and vegetables		500		500
4.	Manufacture of vegetable and animal oils and fats		500		500
5.	Manufacture of dairy products		500		500
6.	Manufacture of grain mill products, starches and starch Products		500		500
7.	Manufacture of grain mill products		500		500
8.	Manufacture of starches and starch products		500		500
9.	Manufacture of other food products		500		500
10.	Manufacture of bakery products		500		500
11.	Manufacture of sugar		500		500
12.	Manufacture of cocoa, chocolate and sugar Confectionery		500		500
Division 2: Manufacture of tobacco products					

13.	Manufacture of tobacco products		2,000		2,000
<b>Division 3: Manufacture of textiles</b>					
14.	Manufacture of textiles	600		600	
<b>Division 4: Manufacture of wearing apparel</b>					
15.	Manufacture of wearing apparel	600	2,000	600	2,000
<b>Division 5: Manufacture of leather and related products</b>					
16.	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur	600		600	
17.	Manufacture of footwear	600		600	
<b>Division 6: Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials</b>					
18.	Sawmilling and planing of wood	1,000		1,000	
<b>Division 7: Manufacture of paper and paper products</b>					
19.	Manufacture of pulp, paper and paperboard	1,000		1,000	
20.	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard	1,000		1,000	
<b>Division 12: Manufacture of rubber and plastics products</b>					
21.	Manufacture of rubber products	1,600		1,600	
22.	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres	2,000		2,000	
23.	Manufacture of other rubber products	1,200		1,200	
24.	Manufacture of plastics products	1,500		1,500	
<b>Division 13: Manufacture of other non-metallic mineral products</b>					

25.	Manufacture of glass and glass products	600		600	
26.	Manufacture of non-metallic mineral products n.e.c.	1,000		1,000	
27.	Manufacture of refractory products	1,000		1,000	
28.	Manufacture of clay building materials	600		600	

<sup>1</sup> Annual License fee (USD/Equivalent SSP) 500

<sup>2</sup> Annual License fee (USD/Equivalent SSP) 500

29.	Manufacture of other porcelain and ceramic products			600	
30.	Manufacture of cement, lime and plaster			5,000	
31.	Manufacture of articles of concrete, cement and plaster			1,600	
32.	Cutting, shaping and finishing of stone			600	
<b>Division 14: Manufacture of basic metals</b>					
33.	Manufacture of basic iron and steel			5,000	
34.	Manufacture of basic precious and other non-ferrous metals			20,000	
<b>Division 15: Manufacture of fabricated metal products, except machinery and equipment</b>					
35.	Manufacture of structural metal products, tanks, reservoirs and steam Generators			1,600	
36.	Manufacture of structural metal products			1,000	
37.	Manufacture of steam generators, except central heating hot water			2,000	



	boilers				
38.	Forging, pressing, stamping and roll- forming of metal; powder metallurgy			3,000	
39.	Manufacture of cutlery, hand tools and general hardware			2,000	
<b>Division 16: Manufacture of computer, electronic and optical products</b>					
40.	Manufacture of electronic components and boards			20,000	
41.	Manufacture of computers and peripheral equipment			15,000	
42.	Manufacture of communication Equipment			12,000	
43.	Manufacture of consumer electronics			1,200	
44.	Manufacture of measuring, testing, navigating and control equipment; watches and clocks			1,600	
<b>Division 17: Manufacture of optical instruments and photographic equipment</b>					
45.	Manufacture of optical instruments and photographic equipment	1,600		1,600	
46.	Manufacture of magnetic and optical Media	1,600		1,600	
47.	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus	12,000		12,000	

48.	Manufacture of batteries and accumulators	12,000		12,000	
49.	Manufacture of wiring and wiring devices	12,000		12,000	
50.	Manufacture of fiberoptic cables	20,000		20,000	
51.	Manufacture of domestic appliances	1,600		1,600	
<b>Division 18: Manufacture of machinery and equipment n.e.c</b>					
52.	Manufacture of general-purpose machinery	12,000		12,000	
53.	Manufacture of fluid power equipment	12,000		12,000	
54.	Manufacture of bearings, gears, gearing and driving elements	1,200		1,200	
55.	Manufacture of ovens, furnaces and furnace burners	1,200		1,200	
56.	Manufacture of lifting and handling equipment	12,000		12,000	
57.	Manufacture of office machinery and equipment (except computers and peripheral equipment)	1,200		1,200	
58.	Manufacture of power-driven hand tools	1,200		1,200	
59.	Manufacture of special-purpose machinery	1,600		1,600	
60.	Manufacture of agricultural and forestry Machinery	1,200		1,200	
61.	Manufacture of metal-forming machinery and machine tools	1,200		1,200	
62.	Manufacture of machinery for metallurgy	1,200		1,200	
63.	Manufacture of machinery for mining, quarrying and	12,000		12,000	

	construction				
64.	Manufacture of machinery for food, beverage and tobacco Processing	12,000		12,000	
<b>Division 19: Manufacture of motor vehicles, trailers and semi-trailers</b>					
65.	Manufacture of motor vehicles	20,000		20,000	
66.	Manufacture of parts and accessories for motor vehicles	12,000		12,000	
<b>Division 20: Manufacture of other transport equipment</b>					
67.	Building of ships and boats	1,200		1,200	
68.	Building of pleasure and sporting boats	1,200		1,200	
69.	Manufacture of motorcycles	12,000		12,000	
70.	Manufacture of bicycles and invalid carriages	12,000		12,000	
<b>Division 21: Manufacture of furniture</b>					
71.	Manufacture of furniture	1,200		1,200	
<b>Division 22: Other manufacturing</b>					
72.	Manufacture of jewellery and related articles	12,000		12,000	
73.	Manufacture of imitation jewelry and related articles	1,200		1,200	
74.	Manufacture of musical instruments	1,200		1,200	
75.	Manufacture of sports goods	1,200		1,200	
76.	Manufacture of games and toys	1,200		1,200	
77.	Manufacture of medical and dental instruments and supplies	1,200		1,200	
<b>Division 23: Repair and installation of machinery and equipment</b>					
78.	Repair of fabricated metal products, machinery and equipment	1,200		1,200	
79.	Repair of electronic and optical equipment	600		600	

80.	Repair of electrical equipment	600		600	
81.	Repair of other Equipment	600		600	
82.	Installation of industrial machinery and equipment	12,000		12,000	
<b>Division 24: Water collection, treatment and supply</b>					
83.	Water collection, treatment and supply	1,200		1,200	

*Schedule 11: South Sudan Urban Water Corporation (SSUWC)*

S/No.	Taxes, Fees charges type	FY 2021/22 Current Rate		FY 2022/23 Proposed Rate	
		SSP	USD	SSP	USD
1	1 <sup>st</sup> Class Res. Area	5,000		5,000	
2	2 <sup>nd</sup> Class Res. Area	4,500		4,500	
3	3 <sup>rd</sup> Class Res. Area	3,000		3,000	
4	Hotels	30,000		30,000	
5	Companies	30,500		30,500	
6	Government Offices	20,000		20,000	
7	NGOs offices	30,000		30,000	
8	Guest House	30,000		30,000	
9	Schools	20,000		20,000	
10	New construction	35,000		35,000	
11	Standpipe	45,000		45,000	
12	Public toilet	10,000		10,000	
13	Kiosk	30,000		TBM <sup>1</sup>	
14	Business Centre	15,000		TBM	
15	New connection	10,000		TBM	
16	Bakery	20,000		TBM	
17	Church	3,000		TBM	
18	Mosques	3,000		TBM	

*Note: one cubic meter equals five (5) drums, i.e., SSP 150*

*Schedule 12: National Communication Authority (NCA)*

S/No	Cost & Administrative Fees	USD
01	Fixed Telephony, Mobile Telephony, International Gateways, Backbone Networks, Broadband Networks and other public services.	License value according to Public Tender or Best offer
02	1. Annual renewal of services license in 1 2. Fees if time to market is over one year 3. Fees in case of loss after commercial	1.5% of total audited Annual Revenue. 0.5% of license fee down payment. 0.5% of total audited revenue.

	launch	
03	License fee for public value-added services (pre-paid cards, sms, mms, inter-active voice services, etc.	4000
04	Annual License Renewals for service in 3.	2000
05	Annual License fees for spectrum bands for ( GSM-CDMA-WiFi, WiMax	Administrative fees; 130,000 for each service or technology application Spectrum fees; All over the country: 9,000 per 200 KHz duplex in 800/900 MHz bands for the first 5MHz 11,000 per 200 KHz in bands 800/900 MHz for the second five megahertz 14,000 per 200 KHz duplex in band 800/900 MHz for the third five megahertz 3,000 per 200 KHz duplex in other bands 2,000 per 200 KHz for WIMAX TDD in 2.5, 3.3, 3.5 GHz Bands. 4,000 per 200 KHz for WIMAX FDD in 2.5, 3.3, 3.5 GHz 5,000 per 200 KHz for LTE 2. for use in a defined geographical area: Fees according to population density, or geographical area related to total population density or total geographical area of the country. (Parameters set according to latest census)
06	Annual License fees for microwave s and wireless backbone networks	190 for 3.5 MHz channel per link for bands 1 to 10 GHz. 133 for 3.5 MHz channel per link for bands more than 10GHz. 100 for point to point link (Wi-Fi/ WiMAX) on sharing bases.
07	Numbering and Short Codes Fees <ul style="list-style-type: none"> <li>• Fee for assignment of new numbering capacity</li> <li>• Short Codes</li> </ul>	25 cents for each number 500
08	VSAT for private networks for in-country use and not through licensed operators.	15,000 per year
09	VSAT for private networks for in-country use through licensed operators.	949 for Urban Area per year. 500 for Rural Areas per year
10	Satellite station used as network HUB for licensed public operators.	50,000 per year
11	Satellite station used as network Gateway for licensed public operators.	150,000 for each gateway
12	Remote satellite station used in Backbone networks for licensed public operators.	949 per station.
13	Single ship or aircraft license.	380
14	License for Aircraft on-board Telephone Call.	190
15	Annual Landing Points or transit fees	47,468 per landing point paid by carrier.
16	Annual GMPC License Fees.	50,000 Initial fee 30,000 Annual fee
17	GMPC Scratch Card fees	3% Of scratch card value for licensed. 10% of scratch card value for non-licensed
18	GMPC set fees, local service provider.	91 per set

19	GMPC set fees, foreign service provider.	91 per set
20	License fee for automatic tracking service for private networks via local provider.	1,899
21	License Renewal Fees for automatic tracking service private network via local service provider.	500
22	License Fees for automatic tracking service private network via foreign service provider.	2,000
23	License renewal fees for automatic tracking services private network via foreign service provider.	1,000
24	License Fee for Automatic Tracking Service for Public Network via local service provider	500
25	License Renewal Fees for Automatic Tracking Service Public Network via Local Service Provider	500
26	License Fees for Automatic Tracking Service Public Network via Foreign Service Provider.	1,000
27	License Renewal Fees for Automatic Tracking Service Public Network via Foreign Service Provider.	1,000
28	Fees for all connection cards and equipment used in Automatic Tracking service mentioned in 20 to 27 (not including GPS).	100
29	Fees for the transfer of shares or addition of new share to capital through raising the amount of capital, addition of new shareholders or public offering.	½ of the market value of shares sold, offered or added if the number of those shares if the numbers of those shares is 10% or more of total shares
30	Fees for study evaluation-manufacturing, Assembly and Technical support for all categories.	1,000
31	Fees for study application-services mentioned in 30 above.	200
32	Fees for Study Application-Private Telecommunication Network.	100
33	Fees for Licensing/Renewal of Licensing of Private Telecommunication Network.	1 % of total Capital cost in the submitted study.
34	<ul style="list-style-type: none"> <li>License Fees for manufacturing and assembly.</li> <li>Renewal of License Fees for manufacturing and assembly.</li> </ul>	50,000
35	License for essential technical support: Import of ICT Industry inputs, construction and manufacturing of ICT Network infrastructure. (Category 1, manufacturers & importers A-A &A-B).	30,000
36	License Fees for essential technical support: Construction and Maintenance of ICT Network Infrastructure. Without import of ICT industry inputs, (Category 2).	10,000
37	License Fees for Auxiliary Technical support:	1000

	Construction and maintenance of ICT Network infrastructure. E.g. Civil works. (Category 3).	
38	Annual Registration Fees for Technical support services: Electricity works, maintenance of buildings and air-conditioning, logistics..( Category 4)	5% of total capital cost in the submitted, or 3% of audited revenue.
39	<ol style="list-style-type: none"> <li>1. License Fees for services on high-tension electricity transmission line TV facilities (safety, education) not including telephone service.</li> <li>2. Annual renewal fees for above</li> <li>3. License fee on overhead fiber</li> <li>4. License per One Kilometer of Fiber length</li> </ol>	500  1 USD per pole per month  5 USD per Kilometer per month.
40	<ol style="list-style-type: none"> <li>1. Fees for Licensing/Renewal of Licensing for import and marketing of ICT customer premises equipment: <ol style="list-style-type: none"> <li>a) Service operators</li> <li>b) Others.</li> </ol> </li> <li>2. Fees for Licensing/Renewal of Licensing for import and marketing of wireless equipment.</li> </ol>	100
41	License for service providers to any ICT/Telecom sector <ol style="list-style-type: none"> <li>a) South Sudanese company</li> <li>b) Foreign company</li> </ol>	50 800
42	Fees for check & Approval of certificate of origin for one consignment.	100
43	Fees for check, examination & issuance of type approval certificate.	100
44	Fees for check of one consignment imported via one entry port.	100
45	Fees for release of one consignment: <ol style="list-style-type: none"> <li>1. For operators</li> <li>2. Non-operators.</li> </ol>	50
46	Fees per year for FM broadcasting Frequency. FM for Urban Areas: Commercial Non Commercial Community Radio	25,000 5,000 1,500
47	Fees per year for Rural FM broadcasting frequency	5,000
48	License Fees renewal for technical support: Category 1- A-A manufacturers Category 1- A-B, Importers Category 2 Category 3 Category 4	10,000 10,000 5,000 2,000 500
49	Fees for study evaluation for automatic tracking service public network.	200
50	Fees for study evaluation for automatic tracking service private network.	200



**Schedule 13: Media Authority**

S/No	Charges and Fees	FY2021/22		FY2022/23	
A	TELEVISION STATIONS/CHANNELS	SSP	USD	SSP	USD
1	Large Television Stations (5 or more boosters/digital)	500,000		500,000	
2	Medium Television Stations (2 to 4 boosters/digital)	300,000		300,000	
3	Small Television Stations (One booster/digital)	250,000		250,000	
B	COMMERICAL RADIO STATIONS				
4	Large FM Radio Stations (5 or more repeaters)	250,000		250,000	
5	Medium FM Radio Stations (2 to 4 repeaters)	200,000		200,000	
6	Small FM Radio Stations (One location)	150,000		150,000	
C	COMMUNITY RADIO STATIONS				
7	Large FM Radio Stations (5 or more repeaters)	250,000		250,000	
8	Medium FM Radio Stations (2 to 4 repeaters)	200,000		200,000	
9	Small FM Radio Stations (One location)	100,000		100,000	
D	PRINTING PRESSES/PUBLISHERS				
10	Printing Presses	500,000		500,000	
11	Printing, Advertising and Designing Companies	200,000		200,000	
12	Film Enterprises	100,000		100,000	
13	Newspapers	100,000		100,000	
14	Magazines	50,000		50,000	
E	Filming Permits				
15	Long Documentary (5 or more locations) Foreign		3,000		3,000
16	Long Documentary (5 or more locations) National	50,000		50,000	
17	Medium Documentary (3 to 4 locations) Foreign		2,500		2,500
18	Medium Documentary (3 to 4 locations) National	20,000		20,000	
19	Short Documentary (1 to 2 locations) Foreign		1,000		1,000
20	Short Documentary (1 to 2 locations) National	10,000		10,000	
F	ACCREDITATION OF JOURNALISTS				
21	Foreign Journalists (4 to 6 Months)		100		100
22	Foreign Journalists (1 to 3 Months)		50		50
23	National Journalists (12 Months)	10,000		10,000	
24	National Journalists (1 to 6 Months)	5,000		5,000	
G	Temporary importation of Media Equipment				
25	Equipment for individual Journalists (clearance)	10,000		10,000	
26	Equipment for a crew of Journalists (clearance)	20,000		20,000	
H	Other Media Enterprises				
27	Media Product Suppliers (DSTV dealers)	150,000		150,000	
28	Media Advocacy, Associations, Unions and others	100,000		100,000	
29	Photos and Video Stations	50,000		50,000	
I	FOREIGN MEDIA HOUSES				
30	Televisions and Radios		5,000		5,000
J	FINES				
31	Late renewals of licenses (more than 3 months)	100,000		100,000	
32	Major media violations	1,000,000+		1,000,000+	
33	Medium media violations	750,000		750,000	
34	Minor media violations	500,000		500,000	

**Schedule 14: South Sudan Electricity Authority (SSEA)**



S/N	Charges/fees	FY 2021/22 Current Rates		FY 2022/23 Proposed Rates	
		SSP	USD	SSP	USD
1	Network Fees 1st & 2nd Class	4,200/ Household		4,200/Household	
2	Network Fees 3rd Class	2,700/ Household		2,700/Household	
3	Domestic Consumer	25/KWh		25/KWh	
4	Commercial Consumer	31/KWh		31/KWh	
5	Industrial Consumer	37/KWh		37/KWh	
6	Government Consumer	37/KWh		37/KWh	

**Schedule 15: Ministry of General Education & Instruction**

S/No.	Charges/fees	FY2021/22 Approved Rates		FY2022/23 Proposed Rates	
		SSP	USD	SSP	USD
1	<b>EXAMINATION LEVEL</b> Certification for Primary (Public School)	200		13,000	
2	Certification for Primary (Private School)	200		16,000	
3	Certification for Secondary (Public School)	200		19,000	
4	Certification for Secondary (Private School)	200		21,000	
5	Certification Production (CPE)	200		5,000	
6	Certification Production (CSE)	200		8,000	

**Schedule 16: Ministry of Higher Education, Science and Technology**

No	Fees/Charges	FY 2021/22 Current Rates		FY 2022/23 Proposed Rates	
		SSP		SSP	USD
	(i) Local and foreign private universities fees				
	A) Application				
1	Foreign universities		50,000		50,000
2	Local private universities	20,000,000		20,000,000	
	B) Inspections				

3	Foreign universities		10,000		10,000
4	Local private universities	4,000,000		4,000,000	
	C) Evaluation				
5	Foreign universities		5,000		5,000
6	Local private universities	2,000,000		2,000,000	
	D) License				
7	Foreign universities		75,000		75,000
8	Local private universities	30,000,000		30,000,000	
	E) Annual Assessment				
9	Foreign universities		7,500		7,500
10	Local private universities	3,000,000		3,000,000	
	(ii) Administration and authentication fees				
	Admission form (National and Aliens)				
11	- General administration	6,000		6,000	
12	- Direct/private	8,000		8,000	
13	- Distance/upgrading	10,000		10,000	
14	- Mature intake	15,000		15,000	
	Authentication of certificate (National)				
16	- Diploma/Bachelor degree	3,000		3,000	
17	- PG Diploma/Master's degree	5,000		5,000	
18	- PhD	10,000		10,000	
	Authentication of certificate (Aliens)				
19	- Diploma/Bachelor degree		150		150
20	- PG Diploma/Master's degree		200		200
21	- PhD		250		250
	Evaluation of foreign certificates				
22	- Diploma/Bachelor degree	3,000		3,000	
23	- PG Diploma/Master's degree	5,000		5,000	
24	- PhD	10,000		10,000	
	(iii) Scholarships application fee				
25	- Scholarship form	3,000		3,000	

**Schedule 17: Food and Drug Control Authority**

S/No.	Charges/fees	FY 2021/22 Current Rates		FY 2022/23 Proposed Rates	
		SSP	USD	SSP	USD
1	Minor contravenes/fines (fail the contraventions of pharmaceutical form, medical devices, and cosmetics fees)	200,000		200,000	
2	Minimum contravenes	450,000		450,000	
3	Major contravenes	700,000		700,000	

	<b>Registration and licensing</b>				
4	Re-evaluation for the premise of the manufacturing company		5,000		5,000
5	Registration certificate of foreign manufacture company	140,000		140,000	
6	National/Local license renewal	100,000		100,000	
7	National manufacture license renewal				
8	Local representative of foreign manufacture				
9	Operating wholesale license	140,000		140,000	
10	Renewal of operating wholesale license	100,000		100,000	
11	Suitability of premises license i.e. importers, wholesale	14,000		14,000	
12	Suitability of premises (retail pharmacy)	1,400		1,400	
13	Suitability of premises license (drug shops)	350		350	
14	Operating license (pharmacy)	7,000		7,000	
16	Application for import fee (Pro-forma value)	1%		1%	
17	Import verification fee				100
	Import verification fee for NGOs	7,000		7,000	
	Inspection				
18	Inspections of premises (wholesale)	14,000		14,000	
19	Disposal fee per kilogram	700		700	
	Quality control laboratory				
20	Drug notification fees		50		50
21	Pharmaceutical dosage form dossier form evaluation fee		200		200
22	Medicines provisional registration fee		100		100
23	Issue final registration certificate and registration for every pack and strength fee		100		1,000
24	Manufacture Company dossier evaluation fees		200		200
25	Cosmetics analysis fees		100		100
26	Registration of cosmetics fees		1,000		1,000
27	Medical devices registration		1,000		1,000
28	Medical consumable registration fees		500		500
29	CGMP inspection of premises fees (Manufacture Companies)		4,000		4,000
30	Full compendium analysis		500		500

**Schedule 18: Ministry of Health**

S/No.	Charges/fees	FY 2021/22 Current Rates		FY 2022/23 Proposed Rates	
		SSP	USD	SSP	USD
1	Assessment of Age Books	15,000		15,000	
2	Referral Case Abroad	1,000		1,000	
3	Endorsement of Certificate	300		300	
4	Medical Fitness Exams	1,500		1,500	
5	Death & Burial Certificate	0		0	

*Schedule 19: South Sudan Civil Aviation (SSCA)*

S/No.	Item/ Type of Aircraft	Weight	FY2021/22 Current Rate		FY 2022/23 Proposed Rate	
			SSP	USD	SSP	USD
A.	INTERNATIONAL FLIGHTS					
	Landing Fees, Navigation Charges, and Security Charges.					
1	All Aircraft from 1 up to 4 to	1-4 Tons		172		172
2	All Air/c from 5 up to 10 ton	5-10 Tons		207		207
3	All Air/c from 11 up to 20 ton	11-20 tons		265		265
4	All Aircrafts Q400	29 tons		474		474
5	All Aircrafts E 190	46 tons		623		623
6	All aircraft DC 9 -50	54.93 tons		701		701
7	All aircraft B737-800	70.53 tons		911		911
8	All Aircrafts Airbus A320	73 tons		933		933
9	All Aircraft B767-300	186.88 Tons		2,163		2,163
10	All Aircrafts IL-76	170 Tons		1,995		1,995
11	All Aircrafts B747-400	395 Tons		4,245		4,245
B.	DOMESTIC FLIGHTS					
1	All Aircraft from 1 up to 4 ton	1-4 Tons	13,005		76,310	
2	All Aircrafts L410 from 5 up to 10 ton	5-10 Tons	16,593		97,545	
3	All Aircrafts 11 up to 20 tones	11-20 tons	20,181		118,095	
4	All Aircrafts AN26	24 tons	23,879		141,348	
5	All Aircrafts AN74/72	34.5 tons	31,169		184,472	
6	All Aircrafts DC9-50	54.93 tons	41,258		244,193	
7	All Aircrafts B737-800	70.53 tons	51,013		301,924	

8	All Aircrafts C130	71 tons	51,350		304,350	
9	All Aircrafts Airbus A320	73 tons	52,246		309,223	
10	All Aircrafts IL-76	170 Tons	111,893		662,129	
11	All Aircraft B767-300	186.88 Tons	121,198		717,317	
12	All Aircrafts B747-400	395 Tons	236,586		1,412,073	
C	<b>PASSENGERS SERVICES</b>					
	International flights			30		30
	Domestic Flights		350		6,500	
D	<b>PARKING FEES</b>					
1	Less than 20 tons		1,681		9,954	
2	20 tons and less than 40 tons		2,242		13,271	
3	40 tons and less than 100 tons		3,924		23,225	
4	100 tons and less than 200 tons		5,605		33,178	
5	200 tons and less than 300 tons		7,849		46,450	
6	300 tons and above		11,211		66,357	
E	<b>LANDING PERMIT</b>					
1	1-10 tons			100		100
2	11-30 tons			150		150
3	31-60 tons			200		200
4	61 tons and above			300		300
F	<b>CHARGES FOR ANNUAL LICENSE, EQUIPMENT, AND MACHINES</b>					
1	Heavy Equipment and Machines		2,000		13,000	
2	Light Equipment and machines		1,000		6,500	
3	Permanent Driving License		2,000		13,000	
4	Provisional Driving Licenses		1,500		9,500	
5	Permit for Vehicles and Provisional		1,500		9,500	
6	Certificate of Ground Handling		300,000		6,600,000	
7	Renewal of Certificate of Ground Handling		150,000		3,300,000	
8	Validation of Air operation Certificate(AOC)			1,700		5,000
9	Renewal of Air operation Certificate			850		2,500
10	Approval (GSA) International Companies		150,000		3,300,000	
11	Renewal (GSA) International Companies		75,000		1,650,000	
12	Approval for GSA National Co.'s Domestic		75,000		1,650,000	
13	Renewal for GSA National Co.'s Domestic Travels		25,000		825,000	



<b>I</b>	<b>ENTRANCE FEES</b>					
<b>1</b>	<b>Truck</b>		<b>500</b>		<b>5,000</b>	
<b>2</b>	<b>Vehicles</b>		<b>300</b>		<b>3,000</b>	
<b>J</b>	<b>EXTERNAL PARKING AREA</b>					
<b>1</b>	<b>Entrance charges</b>		<b>20</b>		<b>1,000</b>	
<b>2</b>	<b>Extra- Hours or it is equivalent</b>		<b>10</b>		<b>300</b>	
<b>K</b>	<b>CHARGES FOR AIPORT ID CARDS</b>					
<b>1</b>	<b>Staff Terminals and Tarmac</b>		<b>3,000</b>		<b>30,000</b>	
<b>2</b>	<b>Terminal</b>		<b>2,900</b>		<b>20,000</b>	
<b>3</b>	<b>Apron</b>		<b>2,900</b>		<b>25,000</b>	
<b>4</b>	<b>ID for Public Relations (foreigners)</b>		<b>2,800</b>		<b>35,000</b>	
<b>L</b>	<b>CHARGES FOR RENTING</b>					
<b>1</b>	<b>Warehouse and Fuel Depot</b>		<b>120,000</b>		<b>5,000 per a meter square</b>	
<b>2</b>	<b>Offices inside the Terminal</b>		<b>3,000</b>		<b>20,000 per a meter square</b>	
<b>3</b>	<b>Ground Handling Companies</b>				<b>5,000 per a meter square</b>	
<b>M</b>	<b>FUEL SERVICE CHARGES</b>					
<b>1</b>	<b>Charge 0.2 USD per liter of Jet A1 forFlights</b>			<b>0.2/liter</b>		<b>0.03 USD per liter</b>
<b>2</b>	<b>Non-Governmental Body (VIP)</b>		<b>400</b>			<b>50 USD Departure &amp; 30 USD Arrival</b>
<b>3</b>	<b>Governmental Body Embassies &amp; Consulates (VIP)</b>		<b>1,000</b>			<b>50 USD Departure &amp; 30 USD Arrival</b>
<b>4</b>	<b>First Class Passengers (Business Class) VIP</b>		<b>600</b>			<b>40 USD Departure &amp; 25 USD Arrival</b>
<b>N</b>	<b>DEPATURE PASSENGERS HANDLING SYSTEM USAGE</b>					
<b>1</b>	<b>0.80 USD Per Boarding Pass</b>					<b>0.80 USD per boarding pass</b>
<b>O</b>	<b>PENALTIES</b>					
<b>1</b>	<b>Charges and Fines on spillage of Oil, Fuel and Garbage on the Tarmac (Apron)</b>		<b>5,000 per meter square</b>		<b>5,000 per meter square</b>	

2	Collect a fine of maintenance of a plane at Tarmac (Apron)		2,000		200,000	
3	Non-registration of movements data in book 1 & 10		5,000		30,000	
4	Cancellation of scheduled flights without notification		3,000		120,000	
5	Collect a fine on equipment or vehicle working without license		3,000		20,000	
6	Registering incorrect data and information in airports statistics Register Book		30,000		150,000	
7	Any vehicle entering the airport without entrance pass or without paying the entrance fee will be fined		1,500		15,000	
P	<b>CHARGES FOR TRANSPORTATION OF PASSENGERS AND AIRCRAFT CREW</b>					
1	International Travels (Passengers)		1,500		25,000	
2	Domestic Travels		750		15,000	
3	Airplane Crews		500		10,000	

**Schedule 20: Ministry of Transport**

S/No.	Charges/fees	FY 2021/22 Current Rates		FY 2022/23 ProposedRate	
		SSP	USD	SSP	USD
1	GOSS Vehicles Licensing	5,000		5,000	
2	GOSS Vehicles renewal (Inspection)	2,000		2,000	
3	National NGO Licensing	11,000		11,000	
4	National NGO Licensing (Renewal)	6,000		6,000	
5	International NGOs vehicle Licensing		100		100
6	International NGOs vehicle-renewal		50		50
7	Transport Operation License	30,000		30,000	
8	Motor Cycle	1,000		1,000	
9	Motor Cycle renewal	500		500	
10	Vessel/Tugboat license	30,000		30,000	
11	Motor Boat License	15,000		15,000	



12	Motor Boat Dockage per departure	500		500	
13	Port Service	60		60	

**Schedule 21: Ministry of Environment and Forestry**

S/No	Charges/fees	FY 2021/22 Current Rates		FY 2022/23 Proposed Rates	
		SSP	USD	SSP	USD
1	Teak Poles	200		200	
2	Teak Logs		200		200
3	Sawn Teak Timber		300		300
4	Sawn Mahogany Timber		350		350
5	Sawn Soft Timber		300		100
6	Round Teak Logs		200		200
7	Round Eucalyptus. Logs		100		100
8	Light Teak Poles	80		80	
9	Medium Teak Poles	150		150	
10	Heavy Teak Poles	200		200	
11	Fence Poles	120		120	
13	Photo/Origin Certificate	350		350	
14	Teak Seed	600		600	

**SCHEDULE 22: MINISTRY OF WILDLIFE CONSERVATION AND TOURISM**

S/No.	Charges/Fees	FY 2021/22 Current Rate		FY 2022/23 Proposed Rate	
		SSP	USD	SSP	USD
1.	National Park Entry Fees (Foreign Visitors)		50		50
2.	National Park Entry Fees for Children (Foreign Visitors)		20		20
3.	National Parks-Group (Students and Researchers)		300		300
4.	Foreign-Resident Fees for Adult		40		40
5.	Foreign-Resident Fees –Children		20		20
6.	Foreign-Resident Fees-Group		150		150
7.	South Sudanese Visitors-Adult	500	80	500	
8.	South Sudanese Visitors-Children	200	20	200	
9.	South Sudanese Visitors-Group	5000	80	5000	
10.	Application Form for tour and travel agent		200		200
11.	Registration of Tour Companies (Foreign Co.)		800		800
12.	Registration of Tour Companies (Local Co.)		400		400

13.	Renewal of Tour & Travel Agent (Foreign Co.)		500		500
14.	Renewal of Tour & Travel Agent (Local Co.)		300		300
	Penalty/Fines		1500		1500
	<b>GUIDED GAME DRIVES (PRIVATE)</b>				
15.	Foreign Tourist (Resident and Non-Resident)		20		20
	<b>GUIDED GAME DRIVES (SSWS)</b>				
16.	Foreign Tourist (Resident and Non-Resident)		30		15
	<b>HOTEL CLASSIFICATION CERTIFICATE FEE</b>				
17.	5 STARS		5000		5000
18.	4 STARS		4000		4000
19.	3 STARS		3000		3000
20.	2 STARS		2000		2000
21.	1 star		1000		1000
22.	Lodges		1000		1000
23.	Guesthouse		1000		1000
24.	Restaurant		1000		1000
25.	Application Fee for Designated Tourist Facility (DTF)		1000		1000
26.	Renewal of Operating License		1000		1000
27.	Penalty for Offences and Violations		5000		5000
	<b>TOURIST LEVY ON ACCOMMODATION, FOOD AND BEVERAGES, AND OTHER SERVICES</b>				
28.	Catering levy	10%	10%	10%	10%
29.	Service Charge	10%	10%	10%	10%
	<b>TOURIST CAMPING SITE</b>				
30.	Public Campsite (per Night)				
	South Sudanese (Adult)	1000		1000	
	South Sudanese (Children)	500		500	
	South Sudanese (Group)	3000		3000	
	Foreign Resident (Adult)	2000		2000	
	Foreign Resident (Children)	1000		1000	
	Foreign Resident (Group)	5000		5000	
	Foreign Non-Resident (Adult)		25		25
	Foreign Non-Resident (Children)		10		10
	Foreign Non-Resident (Group)		300		300
31.	Private/Special Campsite (per Night)				
	South Sudanese (Adult)	1500		1500	
	South Sudanese (Children)	1000		1000	
	South Sudanese (Group)	3500		3500	
	Foreign Resident (Adult)	2500		2500	
	Foreign Resident (Children)	1500		1500	
	Foreign Resident (Group)	6000		6000	
	Foreign Non-Resident (Adult)		50		50
	Foreign Non-Resident (Children)		20		20
	Foreign Non-Resident (Group)		300		300
32.	<b>MOUNTAIN CLIMBING/HIKING PER A TRIP</b>				

	South Sudanese (Adult)	1000		1000	
	South Sudanese (Children)	500		500	
	South Sudanese (Group)	2000		2000	
	Foreign Resident (Adult)	2000		2000	
	Foreign Resident (Children)	1000		1000	
	Foreign Resident (Group)	3000		3000	
	Foreign Non-Resident (Adult)		50		50
	Foreign Non-Resident (Children)		20		20
	Foreign Non-Resident (Group)		200		200
33.	<b>OPERATIONAL LICENCES AND STICKERS OF TOURISTS VEHICLE</b>				
	Local Sticker fee	10000		10000	
	Foreign Sticker fee		300		300
	Tour and Travel Agent Manager License		500		500
	Hotel Manager License		10% of DTF operati ng License		10% of DTF operating License
	Local Tour Guide License	3000		3000	
	Foreign Guide License		500		500
	Local Driver Guide License	3000		3000	
	Foreign Driver Guide License		100		100
	Souvenir License	15000		15000	
	Boat Cruising License Fee		500		500
	Car hire operational license	5000		5000	
	Operational license for Properties of Enterprises Offering Camps and Camping Equipment for Hire	5000		5000	
	Operational license for the Tented Camps Lodges and Hotels in the Protected Areas	20000		20000	
	Tourism Environmental Impact Assessment License (TEIA in Protected Areas)	10000		10000	
	Motor Boat Pollution Fees (for disturbing aquatic species/animals such as crocodiles, hippos, Nile liche, and their habitats).	25000		25000	
34.	<b>VEHICLES FEES PER DAY</b>				
	Less than 6 Seats	1000		1000	
	6-12 Seats	2000		2000	
	13-24 Seats	4000		4000	
	25-44 Seats	6000		6000	
	45 Seats and above	8000		8000	
35.	<b>Aircraft (Single Landing Fees in Protected Areas)</b>				
	Aircraft with less than 3 Seats	5000		5000	
	3-6 Seats	7,000		7,000	
	7-14 Seats	10,00		10,000	

		0			
	15-20 Seats and Above	15,000		15,000	
	Helicopters landing in Boma National Park		500		500
36.	ANNUAL PASS				
	Motor Boat Excursion Annual Pass (i.e. for Nile Annual Pass for Private Non-Commercial boats and Commercial tourist vessels)	20,000		20,000	
37.	SPECIAL SERVICES AND Activities				
	Night Game Drive (per person Trip)		100		100
	White Water Rafting (per person- per Foreign Visitors-per day)		50		50
	Sport Fishing (per line-per day)		50		50
	Walking Safaris (per person per day)		10		10
	Filming and Photographing (per day)		100		100
	Nature and bird watching (per day)		50		50
	Cultural Visit (per person up to 3hrs)		100		100
	Scenic and Sightseeing (per day)		50		50
	Other Special Services and activities)		20		20

**Schedule 23: Ministry of Foreign Affairs and International Cooperation**

S/No.	Fees/charges	FY2021/22 Current Rate		FY2022/23 Proposed Rate	
		SSP	USD	SSP	USD
1	Medical Referral/Fitness	500		500	
2	Power of Attorney	500		500	
	Power of Attorney (Special)	1,000		1,000	
3	Bachelor Degree/Diploma	500		500	
4	Bachelor Degree/Diploma for Foreigners		25		25
5	Master Degree	750		750	
6	Master Degree for Foreigners		35		35
7	Foreign University Certificate	1,000		1,000	
8	Ph.D. Degree	1,000		1,000	
9	Ph.D. Degree for Foreigners		50		50
10	Secondary & Basic School Certificate	200		200	
11	Secondary & Basic School Certificate for Foreigners		15		15
12	Foreign Secondary & Basic School Certificate	300		300	
13	Registration of Vehicle	2,000		2,000	
14	Foreign Company		100		100
15	Local Company	2,000		2,000	
16	To whom it may concern	2,000		2,000	

17	Birth Certificate	350		350	
18	Death Certificate	250		250	
19	Marriage Certificate	1,000		1,000	
20	Divorce Certificate	1,000		1,000	
21	Computer Course Certificate	400		400	
22	Affidavit Certificate	500		500	
23	Certificate of Inheritance	1,000		1,000	
24	Vehicle sale Agreement	3,000		3,000	
25	Motor Cycle Registration	1,000		1,000	
26	Certificate of good conduct	500		500	
27	Certificate of good conduct for Foreigners		20		20
28	Certificate of undertaking	1,500		1,500	
29	Authorization Certificate	1,000		1,000	
30	Fire Arms	3,000		3,000	
31	Disappearing Certificate	500		500	
32	Attestation Certificate	500		500	
33	Membership Certificate	1,500		1,500	
34	Tax Identification	2,500		2,500	
35	Banking Statement	3,000		3,000	
36	Operation licenses	2,000		2,000	
37	Project form	2,000		2,000	
38	Driving Licenses	1,000		1,000	
39	Others	1,000		1,000	
40	Others for Foreigners		25		25

*Schedule 24: Ministry of Labour (Work Permit fees)*

S/No.	W/Permit Class	Work Permit Description	Fees (US\$)
1	A	For large foreign capital investors in companies, industries, fishing, agriculture, mining, and transportation sectors	2,000
2	B	For foreign professional employees in industries, private companies, public cooperation, fishing, mines, transportation, and music bands	1,500
3	C	For Foreign professional and service providers such as medical personnel, lecturers, consultants, technicians, and others	1,500
4	D	For Religious/Missionaries and Researchers	500
5	E	For peasants and unskilled foreign employees	500
6	F	Work permit digital system	100
	All work permit classes (A-F) above are valid for a year and renewable based on meeting all the requirements.		

S/No.	Description	FY 2021/21 USD	FY 2022/23 USD
1	Consultants and Managers	2,000	2,000
2	Professionals	1,500	1,500
3	Technicians	1,000	1,000



4	Skilled Workers	800	800
5	Unskilled Workers	500	500
6	Religious/Missionary/Volunteers Processing Fees	500	500
7	Work Permit Digital System Fees	100	100

**Schedule 25: Relief & Rehabilitation Commission (RRC) Registration of  
Non-Governmental Organization (INGO or NNGO)**

S/No	Taxable Item	FY2021/2 Approved Rate		FY2022/23 Proposed Rate	
		SSP	USD	SSP	USD
1	International NGO		2000		2000
2	National NGO		250		400
3	Faith Based NGO		250		250
4	Community Based NGO		250		250

**Schedule 26: Ministry of Interior**

**Schedule 26(a): Traffic Police: Vehicle Registration Charges/Fees 2022/23**

S/NO	Revenue Items	Description	FY2021/22 Applicable Rates		FY2022/23 Proposed Rates	
			SSP	USD	SSP	USD
(i)Vehicle Registration Charges						
		New Registratio and Road toll	3000		9,000	
		Renewal of registrationandroadt oll	1,500		4,500	
		New registration androad toll	3,000		9,000	
		Renewal of registrationandroadt oll	1,500		4,500	
		New registration androad toll	3,000		9,000	
		Renewal of registrationandroadt oll	1,500		4,500	
		Newregistration	2,000		6,000	

	ernmentPolice andS SPD	Renewalre gistration	Of	1,000		3,000	
		New registration androad toll		6,000		18,000	
		Renewal of registrationandroadt oll		3,000		9,000	
		New registration androad toll		7,000		21,000	
		Renewal of registrationandroadt oll		3,500		10,500	
		New registration androad toll		8,000		24,000	
		Renewal of registrationandroadt oll		4,000		12,000	
		New registration androad toll		10,000		30,000	
		Renewal of registrationandroadt oll		5,000		15,000	
		Newregistration		3,000		9,000	
		Renewalre gistration	Of	1,500		4,500	
		Newregistration		4,000		12,000	
		Renewalre gistration	Of	2,000		6,000	
		Newregistration		5,000		15,000	
		Renewalre gistration	Of	2,500		7,500	
12	Motorvehicle	Temporarynum ber Plate		3,000		9,000	
		EntryFees		5,000			50
		Fines fordelays(one month) overstay		7,000			150
		New registrationandroad toll			165		330
		Renewal of registrationandroadt			83		166



			oll				
			New registration and road toll		165		330
			Renewal of registration and road toll		83		166
			New registration and road toll		165		330
			Renewal of registration and road toll		83		166
			New registration		80		160
			Renewal of registration		40		80
			New registration and road toll		150		150
			Renewal of registration and road Toll		75		75
			New registration		70		70
			Renewal of registration		35		35
<b>(ii) Driving Licensing Charges</b>							
			New	3,000		9,000	
			Renewal	2,000		6,000	
			New	4,000		12,000	
			Renewal	3,000		9,000	
			New	5,000		15,000	
			Renewal	3,000		12,000	

**Schedule 26(b): Immigration, Nationality and Passport**

S/NO	CHARGES / FEES	FY 2021/22		FY 2022/23	
		SSP	USD	SSP	USD
<b>A</b>	<b>Certificates &amp; Passports</b>				
<b>1</b>	<b>Naturalisation by Marriage</b>			<b>232,330</b>	<b>350</b>
<b>2</b>	<b>Naturalisation by Resident Certificate</b>			<b>497,850</b>	<b>750</b>

3	Naturalisation to Aliens			663,800	1,000
4	Nationality Certificate			3,319	5
5	Identity Certificate			3,319	5
6	Lost Nationality / Identity Certificates			6,638	10
7	Adult Regular Passport			66,380	100
8	Minor Regular Passport			33,190	50
9	Business Passport			165,950	250
10	Diplomatic Passport			132,750	200
11	Official Passport			132,750	200
12	Special Passport			132,750	200
13	Lost/un-used Passports			99,570	150
<b>B</b>	<b>Immigration – Visas</b>				
1	Regional Single Visa for (1 Month)		50	33,190	50
2	Single Visa for Other Countries except USA Citizens		100	66,380	100
3	Single Visa for American Citizens		160	106,208	160
4	Multiple Visa for Regional (3 Months)		125	82,975	125
5	Multiple Visa for Other Countries (3 Months)		200	132,760	200
6	Multiple Visa for Regional (6 Months)		250	165,950	250
7	Multiple Visa for Other Countries (6 Months)		350	232,330	350
8	Multiple Visa for All Countries (1 Year)		500	331,900	500
<b>C</b>	<b>Other Documents</b>				
1	Entry Permit for (30 Days)		10	13,276	20
2	Registration Sticker for (6 Months)		15	19,914	30
3	Resident Permit / ID Card for (1 Year)		20	285,434	430
4	Resident Permit / ID Card for (2 Year)		70	557,592	840
5	Resident Permit / ID Card for (3 Year)		100	836,388	1,260
6	Resident Permit / ID Card for (5 Year)		170	1,115,184	1,680
7	South Sudan Origin Cards for (5 Years)		20	265,520	400
8	Emergency Traveling Document (3 Months)		0	9,957	15

**Schedule 26(c): Criminal Investigation Department**

S/N o.	Charges/fees	FY 2021/2022 Current Rates		FY 2022/23 Proposed Rates	
		SSP	USD	SSP	USD
1	Company-owned by the National 1. Stamp Approval 5,000 SSP. 2. Letter of no objection 5,000 SSP.	1,000		10,000	
2	The company where National and Foreigners are Partner (s).	10,000		10,000	

	1. Stamp Approval 5,000 SSP 2. Letter of no objection 5,000 SSP				
3	Clearing & Forwarding Companies/Agents owned by a National 1. Stamp Approval 5,000 SSP 2. Letter of no objection 5,000 SSP.	10,000		10,000	
4	Clearing & Forwarding Companies/Agents owned by a Foreigner (s) 1. Stamp Approval 800 USD 2. Letter of no objection 1,200 USD		2,000		2,000
5	International Non-Governmental Organization (INGO) - 1. Stamp Approval 1,000 USD 2. Letter of no objection 1,000 USD		2,000		2,000
6	National Non-Governmental Organization (NNGO) – 1. Stamp Approval 7,5000 SSP 2. Letter of no objection 7,5000 SSP	15,000		15,000	
7	Association/ Communities Shops/ etc. 1. Stamp Approval 5000 SSP.	5,000		5,000	
8	Companies Supplying door to door (Fuel) item within South Sudan (1. Transportation Permit 200 SSP and Transportation permit 1,000 USD for 2 months)	200	1,000		1,000
9	Company (100% South Sudanese) (ies)/ individual (s) transporting items out of South Sudan (1. Transportation Permit 5,000 SSP).	5,000		5,000	
10	Company (100% Foreign) (ers)/ individual (s) transporting items within South Sudan 100 USD)		100		100
11	INGO & NNGO (Transportation permit to transport item within South Sudan 100 USD)		200		100
12	INGO & NNGO (Transportation permit to transport item out of South Sudan 200 USD)		200		200
13	Arms trading license	260,000		260,000	
14	Renewal of Arms Trading License	130,000		130,000	
15	Ammunition Trading License	56,000		56,000	

16	Renewal of Ammunition Trading License	28,000		28,000	
17	Pistol Calibre (6.35mm, 7.65mm, 8mm and 9mm).				
	a) The license of Pistol Calibre (6.35mm, 7.65mm, 8mm, and 9mm).	10,000		10,000	
	b) Renewal of License of Pistol Calibre (6.35mm, 7.65mm, 8mm, and 9mm).	5,000		5,000	
18	Shot Gun 12mm, 16mm, and 20mm				
	The license of Short Gun 12mm, 16mm, and 20mm	15,000		15,000	
	Renewal of Short Gun 12mm, 16mm, and 20mm	7,500		7,500	
19	Magnum 3.75mm and 200mm				
	a) The license of Magnum 3.75mm and 200mm	15,000		15,000	
	b) Renewal of Magnum 3.75mm and 200mm	7,500		7,500	
20	Morris 22mm				
	a) The license of Morris 22mm	15,000		15,000	
	b) Renewal of License of Morris 22mm	7,500		7,500	
21	Aliens control				
	a) Aliens control registration		100		100
	b) Interpol vehicle clearance certificate for second hand imported vehicle		100		100
	c) Authentication Certificate of Good Conduct for Foreigners.		100		100
	d) Authentication Certificate of Good Conduct for Foreigners.		100		100
	e) Vehicle travel permit with in South Sudan.	5,000		5,000	
	f) Vehicle travel permit out side South Sudan.	10,000		10,000	
	g) Permit for changing vehicle colour.	5,000		5,000	
22	Forensic				
	a) Certificate for good conduct for nationals	2,000		2,000	
	b) Certificate for good conduct for foreigners				100

	<b>c) Clearance Certificate for Criminal Record/Information.</b>	<b>1,500</b>		<b>1,500</b>	
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**(d): Prisons Service (Land Rental)**

S/N0 .	Charges/fees	FY 2021/2022 Approved		FY 2022/23 Proposed Rate	
		SSP	USD	SSP	USD
1	Star Hotel		3,500		3,500
2	Grand Hotel		4,000		4,000
3	South Sudan Hotel	Nil - On Court			
4	Peace Africa Hotel	500,000		500,000	
5	Petrol Station – Opp N York		2,000		2,000
6	New Hall – Opp Grand Hotel		2,000		2,000
7	Jamus Shop (Raymok Lodge)		2,000		2,000

**(e): Other Documents**

S/N	Other Documents	Regional in SSP	International in USD
1	Entry Permit (30 days)	2,000	10
2	Registration stocker (6 months)	3,000	15
3	Resident permit (1 year)	5,000	20
4	Resident permit (2 years)	10,000	70
5	Resident permit (3 years)	15,000	100
6	Resident permit (5 years)	25,000	170
7	South Sudan Origin Cards	4,000	20
8	Emergency Travel document (3 months)	1,000	0

**Schedule 27: Ministry of Justice and Constitutional Development**

S/No.	Charges/fees	FY2021/22 Approved Rates		FY2022/23 New Rate	
		SSP	USD	SSP	USD
1	National Companies	45,000		100,000	
2	Foreign Companies		1,000		2,000
3	Joint Venture		1,000		2,000
4	Partnership Business	10,500		25,000	
5	Business Names	10,000		25,000	
6	Annual return (National)	10,000		25,000	
7	Annual return (Foreign)		150		400

8	Endorsement of Debenture	5%		2%	
9	Certificate release of Debenture	3,000		25,000	
10	Transfer of Shares (National Companies)	4,500		25,000	
11	Transfer of Shares (Foreign Companies)		100		300
12	Change of Co Name (National Companies)	10,500		25,000	
13	Change of Co Name (Foreign Companies)		200		400
14	Replacement of Certificate (National Companies)	10,500		25,000	
15	Replacement of Certificate (Foreign Companies)		200		400
16	Certification/Authentication of copies of Company Documents	3,000		25,000	
17	Petition from Shareholders	1,000		10,000	
18	Recommendations for Accounting	1,000		10,000	
19	Search for Company Names & Shareholders	2,000		10,000	
20	Liquidation/Winding up Process (National Companies)	4,000		25,000	
21	Liquidation/Winding up Process (Foreign Companies)		50		400
22	Administrative fees for authentication of Government Contracts	2%		0.5%	0.5%
23	Administrative fees for authentication of contracts for Ministry of Justice	2%		0.5%	0.5%
24	Retrieving a Copy of Contract	2%		0.5%	0.5%

**Schedule 28: Judiciary of South Sudan. Fees related to the provision of judicial service.**

**1) Fees Payable in Suit**

Under Section 56 of the Civil Procedures Act, 2007, read together with section 318(1), (2) and 319(e) of the same code, the Rules Committee reassessed the fees payable in the suit and proposes the following;

- 5) The Judiciary of the Republic of South Sudan refused even to declare what they are collecting.
- 6) We don't know what constitution they are using reply and what financial book they are using,.
- 7) Because the Judiciary refused the request from Parliament more than once to declare what they are collecting.
- 8) These notes are for the minister info only

**(A) PROPOSED FEES PAYABLE IN SUITS**

S/No.	Suit	2022/23 Proposed rates				
		Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
1	Suits for the partition of immovable property	2%	100	Half of the minimum whichever is greater	100	
2	Suits for maintenance	Scale percentage	50	Ditto	50	
3	Suits for the appointment or removal of a guardian (other than a guardian ad item or a trustee)	2%	50	SSP 25	50	
4	a) Suits for divorce b) Other suits relating to marriage, separation, custody of children, or other personal matters not expressly provided for	SSP 20	150	SSP 20	150	
5	Suits for the sale or foreclosure of the mortgaged immovable property also, if the property is sold or a decree for foreclosure is	Scale percentage	200	Half of the minimum whichever is	200	



S/No.	Suit	2022/3Proposed rates				
		Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
	Passed, on the amount of sale, or if the decree is for the value of the property 3%.			greater		
6	Interpleader, if the value is: a) SSP 50 or less b) More than SSP 50	Scale percentage	100	SSP 50	100	
7	All other suits	Ditto	100	Half of the minimum whichever is greater	100	
8	On an application to set aside a default decree: a) In the High Court. b) In the County Court	SSP 50 SSP 30	100 50		100 50	
<b>(B) ARBITRATION</b>						
9	On an application under section 151 to file an agreement or under section 154 to file an award	SSP 50	200		200	
10	On making an order under section 151 for an agreement to be filed	One-quarter of the scale percentage less the fee paid on application with a minimum of SSP 50	200		200	
11	On passing a decree after an agreement has been filed under section 151 or section 154; on the value of the decree	Ditto	200		200	
12	Where the application under section 151 or 154 is resisted, the dispute shall be treated as a suit and fees shall be charged accordingly	Scale percentage on the suit	200		200	

S/No.	Suit	2022/23 Proposed rates				
		Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
<b>(C) APPEAL</b>						
13	a) To the High Court b) To the Court of Appeal c) Where the appeal under (a) and (b) above is allowed, the balance of fees shall be paid excepted under section 174 d) Application for stay of execution <ul style="list-style-type: none"> <li>i) The County Court of First Grade Judge</li> <li>ii) The High Court</li> <li>iii) The Court of Appeal</li> <li>iv) The Supreme Court</li> </ul>	Scale percentage Ditto Scale percentage	100 150  100 150 175 200		100 150  100 150 175 200	
<b>(D) REVIEW</b>						
14	a) To the Supreme Court b) If the application is granted, the balance shall be collected	Scale Percentage Ditto		SSP 10	300 Ditto	
<b>(E) APPLICATION FOR CASSATION</b>						
15	a) An objection by cassation to the Supreme Court b) Where the Supreme Court determines the dispute on merits, a fee equal to the scale percentage on suit shall be payable less the sum paid on application	Fixed SSP 25	300		300	
16	a) A suit to the Supreme Court to determine the constitutionality of any law or provision. b) A suit for a constitutional remedy	Ditto SSP150	1500		1500	
17	An application for judicial review of an administrative decision a) The High Court	SSP 15 SSP 20 SSP 25	100 150 200		100 150 200	

S/No.	Suit	2022/23 Proposed rates				
		Total Payable	Fees	Minimum	Amount Payable on Plaintiff	Proposed Minimum
			SSP		SSP	USD
	b) The Court of Appeal c) The Supreme Court					
<b>(F) PROBATE AND ADMINISTRATION (TOTAL FEES PAYABLE)</b>						
18	On petition for probate or administration	SSP 25			50	
19	On Oath for every executor, administrator surety	SSP 20			50	
20	On filing the administration bond	SSP 20			50	
21	On application for discharge or substitution of a surety	SSP 20			50	
22	On passing the accounts	SSP 25			50	
23	On filing a caveat	SSP 20			50	
24	On notice to a caveator	SSP 10			50	
25	On application to the court for directions	SSP 10			50	
26	On probate or administration, where the net value of the estate is not more than SSP 10,000  Where the value of the estate is more than SSP 10,000 but not more than SSP 20,000  Where the net value of the estate is more than SSP 20,000 with a maximum of SSP 20,000	2% 3% 5%				
<b>(G) BANKRUPTCY PROCEEDINGS (TOTAL FEES PAYABLE)</b>						
27	On a bankruptcy petition by a debtor	SSP 25			100	
28	On bankruptcy petition by a creditor	SSP 50			200	

S/No.	Suit	2022/23 Proposed rates				
		Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
29	On an appointment of an interim receiver or receivers	SSP 25			200	
30	On application for removal of interim receiver or receivers	SSP 25			100	
31	On the appointment of a new interim receiver or receivers in place of or in addition to the original interim receiver or receivers	SSP 25			100	
32	On an advertisement or notice published in the gazette or a newspaper by order of the court	SSP 20			100	
33	On notice to the creditor of a meeting or sitting of the court	SSP 10			50	
34	On a petition by a creditor to prove a claim	SSP 20			100	
35	On the execution of a warrant of seizure, search arrest, or commitment to prison	SSP 25			100	
36	On application for discharge or annulment of adjudication	SSP 25			100	
37	On granting an application to withdraw a bankruptcy petition	SSP 25			100	
38	On giving effect to a composition or scheme of arrangement. on the value of assets which the receiver estimates to be available for distribution amongst the unsecured creditors	2%				
39	On discharge of preferential claim or distribution of dividends	3%				

S/No.	Suit	2022/23 Proposed rates				
		Total Payable	Fees	Minimum	Amount Payable on Plaintiff	Proposed Minimum
				SSP		SSP USD
	on the amount of such claim or dividend					
40	Where an official of the court is appointed receiver in his official capacity: on the net assets realized after deducting any sums paid to secured creditors in respect of their securities and on the net, asset realized by the receiver when Acting as a trustee to administer a debtor property under a composition:  On the first SSP 10,000 or part thereof  On the second SSP 10,000 or part thereof  On the following SSP 20,000 or part thereof  On the balance above SSP 20,000	5%  4%  3%  2%				
41	On appeal against a decree or an order:  a) Dismissing a bankruptcy petition b) Adjudicating a person bankrupt c) Directing or refusing to pay a dividend d) Granting or refusing to grant a discharge e) Annuling to annul an adjudication f) Of commitment to prison g) Of any other kind not specifically mentioned	The same fee payable  as on the appeal				

S/No.	Suit	2022/23 Proposed rates				
		Total Payable	Fees	Minimum	Amount Payable on Plaintiff	Proposed Minimum
			SSP		SSP	USD
<b>(H) PROCEEDING UNDER THE COMPANIES Act, 2012</b>						
42	<p>(The sections referred to in this part are the sections of the South Sudan Companies Act, 2012) on application to the court:</p> <p>a) Under section 8(4) to confirm an alteration in a memorandum</p> <p>b) Under section 61(1) to confirm a reduction of capital</p> <p>c) Under section 207(1) to sanction a compromise or scheme of arrangements</p> <p>d) In a debenture holder's Action for the appointment of a receiver or manager or foreclosure</p> <p>e) Not otherwise provided for in winding up or other proceedings</p>	<p>SSP 1000</p> <p>SSP 1000</p> <p>SSP 1000</p> <p>SSP 1000</p> <p>SSP 500</p>			<p>3000</p> <p>3000</p> <p>3000</p> <p>3000</p> <p>1500</p>	
43	<p>In proceedings for winding up:</p> <p>a) On application for winding-up a Company by or under the supervision of the court</p> <p>b) Under section 175 on setting a list of Contributors</p> <p>c) Under section 178 on making a call</p> <p>d) On the appointment or removal of a Liquidator</p> <p>e) On advertisement published in the Gazette or a Newspaper by order of the court</p> <p>f) On notice to the creditor or a Contributor of a sitting of a court</p> <p>g) On the service of a petition, winding-up, order, or other order of the court</p>	<p>SSP 1000</p> <p>SSP 1000</p> <p>SSP 1000</p> <p>SSP 500</p> <p>SSP 150</p> <p>SSP 25</p>			<p>2000</p> <p>2000</p> <p>2000</p> <p>1000</p> <p>300</p> <p>250</p>	



S/No.	Suit	2022/23 Proposed rates				
		Total Payable	Fees	Minimum	Amount Payable on Plaintiff	Proposed Minimum
				SSP		SSP USD
	h) On the execution of the warrant of seizure, search, arrest, or commitment	SSP 30				300
	i) On a petition by a creditor to prove a claim	SSP 30				300
	j) On inspection of the file of a proceeding by a person not entitled to inspect free of charge	SSP 30				300
		SSP 30				300
44	In proceedings for winding where an official of the court is appointed Official Liquidator in his official capacity:	5%				
		4%				
		3%				
	a) On the total assets including produce of calls of contribution, realized or brought to credit by the official liquidator after deducting sums on which fees are charged under (c) hereunder and not being amounts of money received and spent in carrying on the business of the company:	2%				
	On the first SSP 10,000 or part thereof	Half of the percentages mentioned in 44(a)				
	On the second SSP 10,000 or part thereof	Same as in 44(a)				
	On the following SSP 20,000	Fee payable on appeal or cassation				
	On the balance above SSP 20,000					
	b) On amount distributed in dividends or paid to contributors, preferential creditors, and debenture					

S/No.	Suit	2022/23 Proposed rates				
		Total Payable	Fees	Minimum	Amount Payable on Plaintiff	Proposed Minimum
				SSP		SSP      USD
	<p>holders by the official liquidator</p> <p>c) On the amount of call collected and on the value of property realized for debenture holders or other secured creditors if such calls are collected or such property is realized by such official</p> <p>d) On appeals or cassation, the same fee as for an appeal or cassation; provided that if the appeal or cassation relates to a matter under which a fee is charged under No 41 or 42 the fee payable on appeal or cassation shall not be less than the fee specified under Nos. 41 and 42.</p>					
<b>(I) INTERLOCUTORY MATTERS</b>						
45	<p><b>On application for:</b></p> <p>a) The arrest of a defendant under section 155 of the Civil Procedure Act, 2007</p> <p>b) The defendant to give security or provisional attachment under section 159(1) of the Civil Procedure Act, 2007</p> <p>c) Discharge of a surety under section 151</p> <p>d) A commission or a letter of request to take evidence:</p> <p>▪ In South Sudan</p> <p>▪ Outside South Sudan</p> <p>e) Any other matter not expressly provided for:</p> <p>▪ If made in court at the hearing of the suit</p> <p>▪ If made at any other time on the petition</p>	<p>SSP 25</p> <p>SSP 25</p> <p>SS10</p> <p>SSP 20</p> <p>SSP 50</p> <p>SSP 10</p> <p>SSP 15</p>			<p>100</p> <p>100</p> <p>50</p> <p>200</p> <p>500</p> <p>100</p> <p>150</p>	

S/No.	Suit	2022/23 Proposed rates				
		Total Payable	Fees	Minimum	Amount Payable on Plaintiff	Proposed Minimum
			SSP		SSP	USD
46	On making an order: a) Under section 158 forbidding the defendant to leave South Sudan or committing him or her to prison b) For provisional attachment under section 160(1)	SSP 25 SSP 25			250 250	
47	On the appointment of guardian ad litem	SSP 10			100	
48	On filing any pleading	SSP 10			100	
<b>(J) EXECUTION</b>						
49	Where the decree or order is for payment of money or delivery of property, on the amount of such money or the value of such property: a) On execution being granted b) After any process of execution has been issued by the court: On the amount being realized or paid on the value c) Where execution has been granted and the decree is satisfied before the issue of any process of execution other than a summons to the judgment debtor to appear before the court, the maximum fee payable under this paragraph shall be SSP 10. The excess (if any) shall be refunded by the court. d) Where a decree is for possession of the immovable property because of the breach of the condition of the tenancy, the value of the property delivered shall be calculated in	3% of the first SSP 10,000 2% in case of an amount more than SSP 10,000				

S/No.	Suit	2022/23 Proposed rates				
		Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
	has the value of six-month rent of the property					
50	On an application under section 253 reopen an execution if: a) Value is SSP 1000 or less b) Value is more than SSP 1000	SSP 10 SSP 10			100 100	
51	Where decree or order is for the custody of a child or children, on the execution being granted	SSP 10			100	
52	Where the execution is on any matter: a) On the execution being granted b) On execution being carried out on the value of relief afforded as assessed by the court	SSP 10 As mentioned in 53 hereunder			100	
5	Where after any process of execution has been granted, the creditor withdraws or applies to postpone the execution on the ground that he or she has accepted part payment or some valuable consideration in satisfaction of the debt, a fee of 5% shall be calculated on the amount annually paid by the debtor or on the value of the consideration as assessed by the court	5%				
<b>(K) PROTESTS, ADMINISTRATION OF OATHS, ETC</b>						
54	a) On application for a protest b) If the bill is to be presented to more persons than one, for each such additional person	SSP 20 SSP 10			100 100	
55	On Attestation of documents:	SSP 30			100	

S/No.	Suit	2022/23 Proposed rates				
		Total Payable	Fee	Minimum	Amount Payable on Plaintiff	Proposed Minimum
			SSP		SSP	USD
	a) If a document is to appoint a person as an agent in one suit only in any court in South Sudan	SSP 30			100	
	b) In any other case:					
	i) For each certificate of Attestation endorsed on the document.	SSP 30			100	
	ii) If more than one signature is attested at the same time, for each additional signature					
56	On administration of an Oath	SSP 30			100	
57	On taking evidence on commission or in response to a letter of request for each witness whose evidence is taken:					
	a) For a foreign court	SSP 50			100	
	b) For any other court	SSP 10			50	
<b>(L) MISCELLANEOUS</b>						
58	For every summons to a witness or in any proceedings where the defendants exceed three, for every summons to a defendant beyond the number of three, served by an official of the court	SSP 10			50	
59	For making a copy of any documents, for every 100 words or part thereof	SSP 10			50	
60	For certifying the corrections of the copy of a document	SSP 10			50	
61	For the translation of a document from English into Arabic or vice versa, for every page or part of it	SSP 25			100	
62	For the translation of the document from any language other than English or Arabic into	SSP 25			100	

S/No.	Suit	2022/23 Proposed rates				
		Total Payable	Fees	Minimum	Amount Payable on Complaint	Proposed Minimum
				SSP		SSP USD
	English or Arabic, for every page or part of it					
63	For every search for records of a suit or any execution or the document in such record, or a document filed in court otherwise than in a record or execution: if the period which has elapsed since the institution of the suit, granting execution or filing of the document is:  a) More than two years but not less than five years b) More than five years	SSP 30  SSP 50			100  100	
<b>(M) PROCEEDINGS UNDER THE TRADEMARKS Act, 2008 AND THE TRADEMARKS RULES</b>						
64	(The sections referred to in this part are sections of the Trade Marks Act, 2008)  On petition or application to the court:  I. Under section 8 against Registrar's refusal a mark II. Under section 10 of filing an opposition to the registration III. Under section 13 for determining the rights of rival claims by each claimant IV. Under section 17(2) or section 26(3) for cancellation of a Trade Mark V. Under section 18 against Registrar's decision on registration assignments, etc. VI. Under section 19 from the Registrar's decision on alteration of a registered mark	SSP 1000  SSP 1000  SSP 1000  SSP 1000  SSP 1000			2000  2000  2000  2000  2000	



S/No.	Suit	2022/23 Proposed rates				
		Total Fees Payable	Minimum	Amount Payable on Plaint	Proposed Minimum	
			SSP		SSP	USD
	II. Not otherwise provided for in this Rule	SSP 1000			2000	
65	Where the application under section 10, 13, 17(2), or 26(3) is resisted, the dispute shall be treated as a suit and fees shall be charged accordingly; the fee which has been paid on the application being reckoned as the fee payable on the plaint					
66	On appeal	The same fee as on appeal shall be payable "provided that it shall not be less specified in Rule 64"				
(N) PROCEEDINGS UNDER THE REGISTRATION OF BUSINESS NAMES Act, 2008						
(The sections referred to in this part are sections of the Registration of Business Names Act, 2008)						
67	On petition or application: a) Under section 22(3) against Registrar's refusal to register a business name b) Under section 16(1) for relief against disability by a minor c) Case not otherwise provided for this Rule	SSP 1000 SSP 1000 SSP 600			2000 2000 1200	
68	Where an application under sections 22(3) and 16(1) is resisted, the dispute shall be treated as a suit and fees shall be charged accordingly; the fee which has been paid on an application in the plaint					

S/No.	Suit	2022/23 Proposed rates				
		Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
69	On appeal to the court of Appeal, the same fee as for an appeal in a suit provided that the fee payable on appeal shall not be less than the fee specified under the appropriate heading in Rule 67					
<b>(O) VALUATION</b>						
70	For every valuation of immovable carried out by an authorized public servant	5% of the valuation with a minimum of SSP 100 and a maximum of SSP 300			100	
71	For every valuation of movable carried out by an authorized public servant	1/4% of the valuation			¼%	
72	In suits before the courts when an application for adjournment is made by a party, and the court finds that the adjournment has been necessitated by the default of such party	SSP 30			100	
<b>(P) PROCEEDINGS UNDER THE LABOUR Act, 2017</b>						
73	On application to the court for payment of compensation paid into court under section 13(1)	5% of the value of compensation to be paid by the Employer			5%	
74	On payment of compensation to the court under section 13(8)	SSP 20 payable by compensation to the court and not deducted			5%	

S/No.	Suit	2022/23 Proposed rates				
		Total Fees Payable	Minimum	Amount Payable on Plaintiff	Proposed Minimum	
			SSP		SSP	USD
		from the compensation				
<b>(Q) UPON APPLICATION</b>						
75	On application and for review of any periodic payment before an Appellate	SSP 10			50	
76	Upon an appeal under section 23 before any Appellate Court	SSP 10			50	
77	Upon payment to any County Judge of any sum under section 33(2)	SSP 20 payable by the persons making the payment and not deductible from the sum due under section 33(1)			5%	

**(R) PROPOSED LAND REGISTRATION FEES**

S/No	Descriptions	Old Fees Calculations	New Fees Calculations	2018/20 Proposed Fees	
1.1	<b>Registration of New Land Lease, by class</b>				
	Registration of 1 <sup>st</sup> Class	17 SSP	100 SSP	250 SSP	
	Registration Fee	5 SSP	50 SSP	150 SSP	
	Administrative Fee	10 SSP	30 SSP	70 SSP	
	Premium Fee	2 SSP	18 SSP	280 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
1.2	<b>Registration of 2<sup>nd</sup> Class</b>				
	Registration Fee	15 SSP	75 SSP	200 SSP	
	Administrative Fee	2 SSP	40 SSP	100 SSP	
	Premium Fee	10 SSP	20 SSP	70 SSP	
	Stamp Duty Fee	2 SSP	13 SSP	28 SSP	
		1 SSP	2 SSP	2 SSP	
1.3	<b>Registration of 3<sup>rd</sup> Class</b>				
		13 SSP	50 SSP	150 SSP	

S/No	Descriptions	Old Fees Calculations	New Fees Calculations	2018/20 Proposed Fees	
	Registration Fee	2 SSP	30 SSP	75 SSP	
	Administrative Fee	10 SSP	10 SSP	50 SSP	
	Premium Fee	1 SSP	8 SSP	23 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
1.4	Registration of Industrial & Agricultural Investment Lands "According to the same fee payable on Classes"		500 SSP	3000 SSP	
	Registration Fee		300 SSP	2000 SSP	
	Administrative Fee		100 SSP	750 SSP	
	Premium Fee		98 SSP	248 SSP	
	Stamp Duty Fee		2 SSP	2 SSP	
1.5	(S) Registration of Shops "According to the same fee payable on Classes (1 <sup>st</sup> , 2 <sup>nd</sup> , and 3 <sup>rd</sup> ) Registration fees"				
	Registration of Shop 1 <sup>st</sup> Class		1 <sup>st</sup> , 2 <sup>nd</sup> , 3 <sup>rd</sup>	300 SSP	
	Registration Fee			200 SSP	
	Administrative Fee			70 SSP	
	Premium Fee			28 SSP	
	Stamp Duty Fee			2 SSP	
1.6	Registration of Shops 2 <sup>nd</sup> Class			250 SSP	
	Registration Fee			150 SSP	
	Administrative Fee			70 SSP	
	Premium Fee			28 SSP	
	Stamp Duty Fee			2 SSP	
1.7	Registration of Shops 3 <sup>rd</sup> (T) Class			200 SSP	
	Registration Fee			100 SSP	
	Administrative Fee			70 SSP	
	Premium Fee			28 SSP	
	Stamp Duty Fee			2 SSP	
1.8	Registration of Local Farms		50 SSP	300 SSP	
	Registration Fee		30 SSP	200 SSP	
	Administrative Fee		10 SSP	75 SSP	
	Premium Fee		8 SSP	23 SSP	
	Stamp Duty Fee		2 SSP	2 SSP	
2.0	(U) Search Certificate				
2.1	Search Certificate for Confirmation & Exchange	05 SSP	30 SSP	100 SSP	
	Certificate Fee	01 SSP	18 SSP	70 SSP	
	Administrative Fee	03 SSP	10 SSP	28 SSP	

S/No	Descriptions	Old Fees Calculations	New Fees Calculations	2018/20 Proposed Fees	
	Stamp Duty Fee	01 SSP	02 SSP	2 SSP	
2.2	Search Certificate for Sale and Mortgage	7 SSP	50 SSP		
	Certificate Fee	3 SSP	30 SSP	200 SSP	
	Administrative Fee	3 SSP	18 SSP	98 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
3.0	Change of Ownership/Assignment	% Value	% of Value 2.5%	% of Value 2.5%	
3.1	Day one above (Constant Value)	2.5%	2.5%	2.5%	
	Assignment Fee	2.5 %	2.5%	2.5%	
	Administrative Fee	10 SSP	10 SSP	10 SSP	
	Registration Fee	5 SSP	8 SSP	8 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
4.0	Mortgage Charges	% Value	% Value	% Value	
4.1	Registration of Mortgage	1%	½ % of Value	0.5 % of Value	
	Mortgage Fee	1%	½ % of Value	0.5 % of Value	
	Administrative Fee	10 SP	10 SSP	10 SSP	
	Registration Fee	5 SSP	8 SSP	8 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
4.2	Transfer of Mortgage	1%	½ % of Value	0.5 % of Value	
	Transfer Fee	1%	½ %	0.5 %	
	Administrative Fee	10 SSP	10 SSP	10 SSP	
	Registration Fee	5 SSP	8 SSP	8 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
4.3	Abolition of Mortgage	1% Value	½ % Value	0.5 % Value	
	Abolition Fee	1%	½ %	0.5 %	
	Administrative Fee	10 SSP	10 SSP	10 SSP	
	Registration Fee	5 SSP	8 SSP	8 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
4.4	Discharge of Mortgage	1% value	½ % Value	0.5 % Value	
	Discharge Fee	1%	½ %	0.5 %	
	Administrative Fee	10 SSP	10 SSP	10 SSP	
	Registration Fee	5 SSP	8 SSP	8 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
5.0	Attachment/Caveat	14 SSP	20 SSP	50 SSP	
	Attachment/Caveat Fee	3 SSP	8 SSP	28 SSP	
	Administrative Fee	10 SSP	10 SSP	20 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
6.0	Affidavit/Correction of Name/Area of Plot/Registration of Estate	14 SSP	20 SSP	50 SSP	
	Alteration Fee	3 SSP	8 SSP	28 SSP	
	Administrative Fee	10 SSP	10 SSP	20 SSP	

S/No	Descriptions	Old Fees Calculations	New Fees Calculations	2018/20 Proposed Fees	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
7.0	Registration of Gift	19 SSP	1% Value	1% Value	
	Gift Fee	3 SSP	1%	1%	
	Administrative Fee	10 SSP	10 SSP	10 SSP	
	Registration Fee	5 SSP	8 SSP	8 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
8.0	Sub-Division of Land Fee	1% Value	½ % Value	0.5 % Value	
	Assessment Fee	1%	½ % Value	0.5 % Value	
	Administrative Fee	10 SSP	10 SSP	10 SSP	
	Registration Fee	5 SSP	8 SSP	8 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
9.0	Land Valuation	% Value	% Value	% Value	
9.1	Valuation for Court Case	¼ %	⅛% Value	0.125% Value	
	Assessment Fee	¼%	⅛% Value	0.125% Value	
	Administrative Fee	10 SSP	18 SSP	18 SSP	
	Stamp duty Fee	1 SSP	2 SSP	2 SSP	
9.2	Valuation of Building on the Plot	¼%	⅛% value	0.125% Value	
	Building Value Fee	¼%	⅛%	0.125 %	
	Administrative Fee	10 SSP	18 SSP	18 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
10.0	Exchange of Plots	5% Value		1% Value	
	Exchange Value Fee	5%		1%	
	Administrative Fee	10 SSP		10 SSP	
	Registration Fee	5 SSP		8 SSP	
	Stamp Duty Fee	SSP		SSP	
11.0	Form 3A Fee	4 SSP	10 SSP	100 SSP	
	Petition Fee	1 SSP	3 SSP	70 SSP	
	Administrative Fee	2 SSP	5 SSP	28 SSP	
	Stamp Duty	1 SSP	2 SSP	2 SSP	
12.0	(V) Storage and stores buildings				
12.1	Opening of storage and Stores building records	25 SSP	50 SSP	300 SSP	
	Opening Fee	14 SSP	30 SSP	200 SSP	
	Administrative Fee	10 SSP	18 SSP	98 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.0	(W) Other charges				
13.1	An appeal against the decision of the Registrar of lands	25 SSP	30 SSP	150 SSP	
	Appeal Fee	14 SSP	18 SSP	100 SSP	
	Administrative Fee	10 SSP	10 SSP	48 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
-13.2	An appeal against the decision of Chief Registrar General of Lands	50 SSP	50 SSP	200 SSP	
	Appeal Fee	30 SSP	30 SSP	150 SSP	



S/No	Descriptions	Old Fees Calculations	New Fees Calculations	2018/20 Proposed Fees	
	Administrative Fee	19 SSP	18 SSP	48 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.3	Appeal against Plot Valuation	25 SSP	30 SSP	150 SSP	
	Appeal Fee	14 SSP	18 SSP	100 SSP	
	Administrative Fee	10 SSP	10 SSP	48 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.4	Confirmation of Company File	50 SSP	50 SSP	200 SSP	
	Confirmation Fee	30 SSP	30 SSP	150 SSP	
	Administrative Fee	19 SSP	18 SSP	48 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.5	Confirmation of Signature of Delegated Person by Company	5 SSSP	50 SSP	200 SSP	
	Confirmation Fee	1 SSP	30 SSP	150 SSP	
	Administrative Fee	3 SSP	18 SSP	48 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.6	Resembling of Delegated Person Signature	5 SSP	50 SSP	200 SSP	
	Resembling Fee	1 SSP	30 SSP	150 SSP	
	Administrative Fee	3 SSP	18 SSP	48 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.7	Change of Register by Court Order "1 <sup>st</sup> Class"	2.5%	50 SSP	175 SSP	
	Change Fee	2.5%	30 SSP	100 SSP	
	Administrative Fee	10 SSP	10 SSP	45 SSP	
	Registration Fee	5 SSP	8 SSP	28 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.8	Changes of Register by Court Order "2 <sup>nd</sup> Class"	2.5%	40 SSP	150 SSP	
	Change Fee	2.5%	20 SSP	75 SSP	
	Administrative Fee	10 SSP	10 SSP	45 SSP	
	Registration Fee	5 SSP	8 SSP	28 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	
13.9	Changes of Register by Court Order "3 <sup>rd</sup> Class"	2.5%	30 SSP	125 SSP	
	Change Fee	2.5%	10 SSP	50 SSP	
	Administrative Fee	10 SSP	10 SSP	50 SSP	
	Registration Fee	5 SSP	8 SSP	23 SSP	
	Stamp Duty Fee	1 SSP	2 SSP	2 SSP	

**(X) PROPOSED ATTESTATION FEES**

S/No.	Descriptions	Other Government Institutions	Fees (SSP)	Current Fees for JOSS (SSP)	Proposed Fess (SSP)
	<b>Stamps of Certificate</b>				
1	Marriage Certificate	MOFA	30	-	100
2	Divorce Certificate	MOFA	40	-	100
3	Authentication of Church/Mosques Deceased or Heirs Certificate		30		50
	<b>(Y) Declarations</b>				
1	Agreements	MOF&P	-	150	300
2	Changes of Names	-	-	30	100
3	Procurement	MOF&P	-	30	100
4	Gift of Any kind	-	-	100	300
5	Declaration on Oaths	-	-	30	50
6	Custody Certificate	-	-	30	50

**Schedule 29:**

Ministry of Lands, Housing and Urban Development Charges Structure for Core Services of SSDLR (Once payment) Period for providing Technology Services is 5 years

S/N	Description of Land Parcel	Charge to be collected in USD		
		Share of Technology Services provider 80%	Share of the Government 20%	Total collection 100%
1	Industrial, Commercial, Hotel, Warehouse, Business, Government land on investment, Religious Organizations and Institutions on Investment, Special Sized Residential Plots	\$ 3.5 per square meter	\$ 0.88 per square meter	\$ 4.38 per square meter
2	Worship places, Protection of Civilian Sites	Free	Free	Free
3	Non-Commercial Standard Residential Plot (first & second class)	\$ 0.35 per squaremeter	\$ 0.09 per square meter	\$ 0.44 per square meter
4	Third Class Residential Plot	\$ 0.24 per square Meter	\$ 0.06 per square meter	\$ 0.3 per square meter
5	Airport reserved land	\$ 16,000	\$4,000	\$20,000 per airport land
6	Diplomatic Missions, NGOs, World bank	\$ 3.5 per square Meter	\$ 0.88 per square meter	\$ 4.38 per square meter
7	Local and National NGOs	\$2.4 per square meter	\$ 0.6 per square meter	\$ 3 per square meter

8	Government Land allocated to UN Agencies	\$ 3.5 per square Meter	\$ 0.88 per square meter	\$ 4.38 per square meter
9	Roads reserve	Free	free	Free
10	Public open Spaces	Free	free	Free
11	Transportation hubs	\$ 3.5 per square Meter	\$ 0.88 per square meter	\$ 4.38 per square meter
12	Public Educational Institutions	Free	Free	Free
13	Public Health Facilities	Free	Free	Free
14	Public Play Grounds	Free	Free	Free
15	Parking Lots	\$ 3.5 per square Meter	\$ 0.88 per square meter	\$ 4.38 per square meter

#### Charges Structure for Update Services of SSDLR

		Charge to be collected in USD		
		Share of Technology Services provider	Share of the Government	Total collection 100%
1	Change of land ownership resulting from parcel's sell (excluding Government land)	Corresponding charge in table 1 apply	10% of sale agreement	
2	Change of land ownership resulting from disposal/sell of Government land	Corresponding charge in table 1 apply	30% of the sell	
3	Change of land use purpose	Corresponding charge in table 1 apply	Corresponding charge in table 1	Corresponding charge in table 1
4	Subdividing of land parcel	Corresponding charge in table 1 apply	Corresponding charge in table 1	Corresponding charge in table 1
5	Merging of land parcel	Corresponding charge in table 1 apply	Corresponding charge in table 1	Corresponding charge in table 1

#### Construction and other Technical Services Charges Structure

S/N	Services Rendered	Validity	Fee /Charge SSP	Remarks
I	Directorate of Housing:			
I-1	Building Permit	One year	1,200 per M2	Rate is for build area
I-2	Approval of designs, Bills of Quantities, cost estimates & other project documents		1,200 per M2	Rate is for square meter of build area
I-3	Development of design, bills of quantities, cost estimates and other tender documents		2.5% of total cost	Percentage of the total estimated cost
I-4	Supervision of construction works		4.0%	Percentage of the total estimated cost
I-5	Valuation of buildings and physical assets		1%	Percentage of approved valuation
I-6	Approval for modification and extension of government buildings		3%	Percentage Of cost of modification and extension
I-7	Supervision of maintenance and rehabilitation of government buildings, houses and offices		2.5%	Percentage of the total estimated cost

I-8	Registration of construction companies (both national & international)	One year	5,000 USD for International & 100,000 SSP for National	Registration is mandatory for companies doing business with government or involved in projects that the government is the beneficiary
II	Directorate of Projects			
II-1	Administration of Bidding process and evaluation of proposals and quotations		0.25%	Percentage of the lowest evaluated
II-2	Evaluation of contractual claims		5%	Percentage of approved evaluated claim
II-3	Selecting and approving of applicable Contract Form for construction		30,000 SSP	
III	Directorate of Survey and Mapping			
III-1	Registration of Survey and Mapping companies operating in the Republic of South Sudan	One year	\$5,000 Inter. & SSP600,000 National	
	Survey Equipment			
III-2	Registration Level machine	One year	\$200 Inter. & SSP30,000 National	
III-3	Registration Total Station	One year	\$5,000 Inter. & SSP150,000 National	
III-4	Registration of Global Navigation Satellite System (GNSS) devices	One year	\$2,000 Inter. & SSP300,000 National	
	Mapping Equipment:			
III-5	Registration of Drone	One year	\$1,000 Inter. & SSP150,000 National	
III-6	Approval for flying drone	Week	\$100 Inter. & SSP15,000 National	
III-7	Registration of Aerial Photography Plane	One year	\$1,500 Inter. & SSP225,000 National	
III-8	Approval of Aerial Photography	Week	\$500 Inter. & SSP75,000 National	
IV	Directorate of Lands			
IV-1	Valuation of government land		SSP 150,000	
IV-2	Valuation of other Land		SSP2,000 per square meter	
IV-3	Residential Lands Tax			
	1. First class		SSP 10,000	
	2. Second class		SSP 6000	
	3. Third class		SSP 3000	

IV-4	Investment Land Tax		SSP 300 per square meter	
V	Directorate of Sanitation			
V-1	Disposal of Liquid waste		SSP 0.5 per a liter of waste	
V-2	Collection of Solid Waste		SSP 55,000	Per ton of waste
V-3	Disposal of Solid Waste:			
	Less than 5 ton truck		SSP 3000	
	5- 10 ton truck		SSP 5000	
	More than 10 ton		SSP 7000	
V-4	Registration of Liquid waste trucks	One year	SSP 60,000 SSP	
V-5	Registration of Solid waste trucks	One year	SSP 60,000 SSP	
VI	Directorate of Research and Development			
VI-1	Conducting soil test		\$ 1,200	
VI-2	Approval of Soil test carried out by a third party		\$ 3,000	
VI-3	Approval of construction materials		\$ 2000	
VI-4	Standardization of building materials		\$ 1,500	

**Schedule 30:**

**South Sudan Road Authority for the Use of Right of Way of TrunkRoads**

S/N	Services Rendered	Validity	Fee /Charge SSP	Remarks
1.	Right of way (RoW) to lay cables for fibre optic internet companies	One year	120 USD	Per km of road
2.	Road tolls			

**Schedule 31: Ministry of finance oil Rrvenuer collection**

S/No.	Charges, Fees, & Tax	FY 2021/2022	FY 2022/2023
		USD	USD
1	Crude Oil Bench Mark Price per Barrel		75
2	Business Profit Tax after filling income statement		30%
3	Production Bonuses from Block A:		
	1. Production Bonuses if equal (25,000) Barrels p/d		1,250,000
	2. Production Bonuses if equal (50,000) Barrels p/d		1,250,000
	3. Production Bonuses if equal (75,000) Barrels p/d		1,250,000
	4. Sub-contractors		2,000,000
4	Production Bonuses from Block B:		



	1. Production Bonuses if equal (50,000) Barrels p/d for a period of 30 days.		3,000,000
	2. Production Bonuses if sustained at (100,000) Barrels p/d for 30 days.		2,000,000
5	<b>Contribution Bonuses from Block A:</b> 1. Scholarships 2. Social Development		350,000 350,000
6	<b>Surface Rentals per Kilometer sq (Blocks 3E, 7E, 3D, 5A):</b> 1. Block (3E) Area (10,361.56*50) 2. Block (7E) Area (61,918.73*50) 3. Block (3D) Area (140.8*50) 4. Block (5A) Area (100*50)		518,078 3,095,936.5 7,040 5,000
7	<b>Surface Rentals per Kilometer sq (Blocks 1B, 2B, 1A, 2A and 4 Kikang):</b> 1. Unity Block (1B) Area (165.4*50) 2. Heglig Block (2B) Area (375*50) 3. Unity Block (1A) Area (7124.88*50) 4. Heglig Block (2A) Area (8686.8*50) 5. Kikang Block (4) Area (32528.509*50)		8,270 18,750 356,244 434,340 1,626,425.45
8	<b>Contributions Bonuses from Block B:</b> 1. Scholarships, Training, and Technical Bonus 2. Social Development 3. Local Facility Contribution		1,000,000 500,000 500,000
9	<b>Development Block 3D</b>		50,000

## 50. Penalties

Penalties for non-compliance are charged at twenty percent (20%) of customs value.



Assent of the President of the Republic of South Sudan

In accordance with the provision of Article 85 (1) of the Transitional Constitution of the Republic of South Sudan, 2011, (as amended) I, Salva Kiir Mayardit, President of the Republic of South Sudan hereby Assent to the Financial Act, 2022/2023 and sign it into law.

Signed in Juba this 7<sup>th</sup> day of the month of Oct - in the year 2022.

A handwritten signature in black ink, consisting of a large, stylized 'K' followed by 'iir' and 'Mayardit' in a cursive script. The signature is enclosed within a large, hand-drawn oval.

Salva Kiir Mayardit

President

Republic of South Sudan

RSS - Juba.



