

LAWS OF SOUTH SUDAN

FINANCIAL ACT, 2016/2017

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LAWS OF SOUTH SUDAN

FINANCIAL ACT, 2016/2017

A Financial Act to set forth proposals for taxes, fees and other levies in accordance with Section 17(2) of the Public Financial Management & Accountability Act 2011.

CHAPTER 1

PRELIMINARY PROVISIONS

1. Title and Commencement.

This Act may be cited as “The Financial Act, 2016/2017” and shall come into effect upon its signature by the President.

2. Definitions.

In this Act, 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.

“**Small business enterprise**” refers to a business /enterprise making sales of a value between SSP 0- 1,000,000 per annum;

“**Medium business enterprise**” refers to a business /enterprise making sales of a value between SSP 1,000,001– 30,000,000 per annum;

“**Large business enterprise**” refers to a business /enterprise making sales of a value between SSP30,000,001 and above per annum;

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

“**Minister**” means the National Minister of Finance & Economic Planning in the Government of the Republic of South Sudan;

“**Ministry**” means the National Ministry of Finance & Economic Planning in the Government of the Republic of South Sudan; and

“**President**” means the President of the Republic of South Sudan.



PART 1
INCOME TAX AND BUSINESS PROFIT TAX
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 which 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 rate limits for 2016/17

(1) Personal income tax is charged for the tax year 2016/17 on taxable income from wages and taxable income from entrepreneurial activities.

(2) For that tax year the rate limits have been amended per the *Taxation Amendment Act 2016*. Specifically –

(a) Taxable incomes that are up to 600 SSP per month are not subject to personal income tax.

(b) Taxable incomes that are from SSP 601–5,000 per month at the rate of ten percent (10%).

(c) Taxable incomes that are from SSP 5, 001 per month and above are charged at the rate of fifteen percent (15%).



5. **Deductions**

- (1) Deductions from gross income in the calculation of taxable income are allowed for the tax year 2016/17.
- (2) For that tax year allowable deductions for gross income from wages are unchanged from the Section 58 (3) of the Taxation Act 2009 but reflect the rates set out in the Civil Service Pension Scheme Act 2013. Specifically –
 - (a) a pension contribution of up to eight percent (8%) of gross wages to a GRSS approved funded pension scheme, shall be allowed as a deduction 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*.
- (2) There shall be no exemptions from personal income tax other than those provided in the Taxation Act 2009 as amended to 2012 and 2016

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 organisation**” is defined per Section 64 of the *Taxation act 2009 as Amendment 2012* and means any organisation that is required to be registered pursuant to the provisions of the Taxation Act 2009 except for an insurance company and individuals and organisations liable for personal income tax under Chapter 2 of this Act;

“**Gross Income**” is defined per Section 64 of the Taxation Act 2009 amended in 2012 and means 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* as amended in 2012 and is the difference between any gross income earned or received in the tax period and any deductions allowable.

“**Withholding tax**” is tax withheld by those persons specified in the *Taxation Act 2009* Section 92 (a) through (d)

8. Charge, rates and rate limits for 2016/17

- (1) Business profit tax is charged for the tax year 2016/17 on the taxable profits of business organisations.
- (2) For that tax year the rates are per the *Taxation Act 2009*. Specifically –
 - (a) Taxable profits of a small business enterprise at the rate of ten percent (10%);
 - (b) Taxable profits of a medium business enterprise at the rate of twenty percent (20%);
 - (c) Taxable profits of a large business enterprise at the rate of twenty five percent (25%).

Deductions

- (1) Deductions from gross income in the calculation of taxable profit are allowed for the tax year 2016/17.
- (2) For that tax year, allowable deductions are unchanged from Section 70 to 81 of the *Taxation Act 2009*.

9. Exemptions

- (1) Income exempted from business profit tax is unchanged from section 69 (1) (a) to (d) of the *Taxation Act, 2009*.
- (3) There shall be no exemptions from business profit tax other than those provided in the *Taxation Act 2009*.



CHAPTER 4

ADVANCE PAYMENT OF INCOME TAX ON IMPORTED GOODS

10. Charge, and rates for 2016/17

- (1) Advance payment of income tax on imported goods is charged for the tax year 2016/17.
- (2) For the tax year, the withholding rates are as follows;

Item	Description	Tax Rate
1	On all imported food items	Two percent (2%)
2	On all other imported goods	Four percent (4%)

11. Exemptions

- (1) There shall be an exemption from the advance payment of tax for –
 - (a) Humanitarian aid when imported by a bona fide organization as prescribed by regulations;
 - (b) goods imported by a contractor, other than a local contractor, in the performance of a contract with the United Nations, the UN Specialized Agencies, or other international or governmental donors to the GRSS;
 - (c) Goods imported by the United Nations, the UN Specialized Agencies, or other international or governmental donors to the GRSS;
 - (d) Personal goods accompanying a traveller, except goods for resale; and,
 - (e) Used household effects of any person intending to take up permanent residence in South Sudan.
- (2) The Minister of Finance and Economic Planning shall be the sole authority to issue exemption letters.



PART 2

TAXES ON GOODS AND SERVICES

CHAPTER 5

SALES TAX ON PRODUCED GOODS

12. Charge, assessment value and rates for 2016/17

- (1) Sales tax on produced goods is charged for the tax year 2016/17 on producers of goods in South Sudan.
- (2) For that tax year the value on which the tax is assessed is the greater of the manufacturers selling price inclusive of excise duties or fair market value.
- (3) For that tax year the rate is changed to eighteen percent (18%) in line with the Taxation Amendment Act 2016, as provided for in Schedule 4 below.

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 other lodging accommodations for a fee, including all services offered at the hotel, including, but not limited to, business centre services, massage service, swimming pool fees, laundry services, etc., whether paid by a guest of the hotel or a visitor to the hotel.

14. Charge, and rates for 2016/17

- (1) Sales tax on hotel, restaurant and bar services is charged for the tax year 2016/17 for all providers of these services in South Sudan.
- (2) For that tax 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 tax year the rate is changed to eighteen percent (18%) in line with the Taxation Amendment Act 2016, as provided in Schedule 5 below.

CHAPTER 7

SALES TAX ON IMPORTED GOOD

15. Charge, assessment value and rates for 2016/17

- (1) Sales tax on imported goods is charged for the tax year 2016/17 on all importers of goods into South Sudan.
- (2) For that tax year the value on which the tax is assessed is the customs value, plus excise duty and customs duty.
- (3) For that tax year the rate is changed to eighteen percent (18%) in line with the Taxation Amendment Act 2016, as provided in Schedule 6 below.

16. Exemptions

- (1) Where provided by an Agreement with GRSS, the United Nations, the UN Specialized Agencies, diplomatic missions, or other international donors or their contractors that import goods or supply or purchase goods or services in South Sudan are exempt from the sales tax but only to the extent that such goods or services are directly related to the to the diplomatic mission or donor-funded project.
- (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 the Republic or another person exempt from excise tax under this section.

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 7 below).

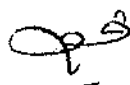
"Excisable service" means any service subject to this Chapter, and includes: air transport services; insurance services; telecommunication services; (as provided in Schedule 7 below).

18. **Charge, and assessment value rates for 2016/17**

- (1) Excise duties are charged for the tax year 2016/17 on persons engaged in the;
 - (a) The production of excisable goods in South Sudan;
 - (b) The importation of excisable goods in South Sudan;
 - (c) The provision of excisable services in South Sudan.
- (2) The value, on which tax is assessed, shall be the greater of the manufacturer's selling price or fair market value of goods produced in South Sudan or, in the case of imported goods, the customs value or, in the 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 chargeable for every paying passenger boarding a flight, or all cargo loaded on a flight, to any destination within or outside South Sudan.
- (4) For that tax year the rates are changed as set forth in Schedule 7 of this Bill.

19. **Exemptions**

- (1) Where provided by an Agreement with the Republic, the United Nations, the UN Specialized Agencies, diplomatic missions, or other international donors or their contractors that import goods or supply or purchase goods or services in South Sudan are exempt from the excise tax but only to the extent that such goods or services are directly related to the to the diplomatic mission or donor-funded project.
- (2) Notwithstanding paragraph (2), all excise 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 the Republic or another person exempt from excise tax under this section.

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 the customs service and includes any person currently acting in such capacity in absence of the commissioner.


21. Charge, assessment values and rates for 2016/17

- (1) Customs duties and fees are charged for the tax year 2016/17.
- (2) The value, on which tax is assessed, is the customs value.
- (3) For that tax year the rates and fees that shall apply are as set forth in Schedule 8a and Schedule 8b of this Act.
- (4) As set forth 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 customs tariff.
- (5) As set forth in Section 52(3) of the *Customs Service Act 2013*, the customs 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 in excess of the quota systems as applied in the regulations in force.
- (6) As set forth in Section 53 (1) of the *Customs Service Act 2013*, special duty rates shall apply to every goods 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 set forth in Section 54 (1) of the *Customs Service Act 2013*, the Commissioner may apply unified duty rate of 10% of the value on imported

goods of a non-commercial nature accompanying passenger baggage if the value of such goods is not exceeding USD500.

22. Exemptions

- (1) As set forth in Chapter 6 of the *Customs Service Act 2013*, the following are exempt from customs duties:
 - (a) Passenger baggage;
 - (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 the purpose of 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 the purpose of 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) Seed imported for agricultural purposes upon a certificate issued by customs;
 - (k) Any item that may be approved by the Government for exemption in accordance with any agreement to which the Republic of South Sudan is a member state.
 - (l) Items imported for use in advertisement;
 - (m) Items imported as 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 only for the duties on the value of the repairs;
- (p) Vessels brought on to dry dock for the purposes of repairs or maintenance, other than vessels kept for permanent use in any port or in territorial waters of South Sudan.

PART 3

GRSS INSTITUTION TAXES, FEES AND OTHER CHARGES

CHAPTER 10

FEES RELATING TO THE CONTROL OF IMPORTS OF FOOD AND DRUGS

23. Charge and fees for 2016/17

- (1) Fees related to the control of imports of food and drugs are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 9 of this Act.
- (3) The authorised spending agency with regard to the control of imports of food and drugs and collection of fees in respect of 24 (2) is the Drug and Food Control Authority.

CHAPTER 11

FEES RELATING TO THE REGISTRATION OF NON-GOVERNMENTAL ORGANISATIONS

24. Charge and fees for 2016/17

- (1) Fees related to the registration of non-governmental organisations are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 10 of this Act.



- (3) The authorised spending agency with regard to the registration of non-governmental organisations and the collection of fees in respect of 25 (2) is the Ministry of Justice, and licensing is humanitarian Affairs in the Office of the President.

CHAPTER 12

FEES RELATING TO COMPANIES OPERATING IN THE EXTRACTION SECTOR

25. Charge and fees for 2016/17

- (1) Fees related to the exploration licenses, registration and license renewal of companies operating in the extraction sector are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 11 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 26 (2) are the Ministry of Petroleum and the Ministry of Mining. The Ministry of Petroleum is authorised to collect fees noted in Schedule 11a. The Ministry of Mining is authorised to collect fees noted in Schedule(s) 11b.

CHAPTER 13

FEES RELATING TO SECURITY

26. Charge and fees for 2016/17

- (1) Fees related to security are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 12 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 27 (2) is the Ministry of Interior (Police).



CHAPTER 14

FEEs RELATING TO CIVIL REGISTRY, PASSPORTS AND IMMIGRATION CONTROL

27. Charge and fees for 2016/17

- (1) Fees related to civil registry, passports, immigration control and traffic control are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 13 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 28 (2) is the Ministry of Interior.

CHAPTER 15

FEEs RELATING TO COMPANY REGISTRATION

28. Charge and fees for 2016/17

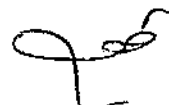
- (1) Fees related to company registration and administration are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 14 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 29 (2) is the Ministry of Justice.

CHAPTER 16

FEEs RELATING TO WORK PERMITS

29. Charge and fees for 2016/17

- (1) Fees related to work permits for foreign workers and expatriate staff are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 15 of this Act.



- (3) The authorised spending agency with regard to the collection of fees in respect of 30 (2) is the Ministry of Labour, Public Service and Human Resource Development.

CHAPTER 17

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

30. Charge and fees for 2016/17

- (1) Fees related to trade licensing; certification and the import of goods are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 16 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 31 (2) is the Ministry of Trade, Industry and Investment.

31. Penalties

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

CHAPTER 18

FEES RELATING TO TOURSIM AND WILDLIFE CONSERVATION

32. Charge and fees for 2016/17

- (1) Fees related to tourism and wildlife conservation are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 17 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 33 (2) The Ministry of Tourism and the Ministry of Wildlife Conservation.



CHAPTER 19

FEES RELATING TO TELECOMMUNICATIONS AND POSTAL SERVICES

33. Charge and fees for 2016/17

- (1) Fees related to telecommunications and postal services are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 29 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 34 (2) is the Ministry of Information, Communication, Technology & Postal Services.

CHAPTER 20

FEES RELATING TO CIVIL AVIATION

34. Charge and fees for 2016/17

- (1) Fees related to civil aviation are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 18 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 35 (2) is the Civil Aviation Authority.

CHAPTER 21

FEES RELATING TO AGRICULTURE, FORESTRY PRODUCTION

35. Charge and fees for 2016/17

- (1) Fees related to forestry production are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 19 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 36(2) is the Ministry of Environment & Forestry.



CHAPTER 22

FEES RELATING TO MEDICAL COMMITTEE EXAMINATIONS AND CERTIFICATIONS

36. Charge and fees for 2016/17

- (1) Fees related to medical committee examinations and certifications are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 20 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 37 (2) is the Ministry of Health.

CHAPTER 23

FEES RELATING TO THE REGISTRATION OF FAITH BASED ORGANISATIONS

37. Charge and fees for 2016/17

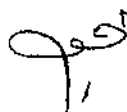
- (1) Fees related to the registration of faith based organisations are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 21 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 38 (2) Humanitarian affairs in the Office of the President.

CHAPTER 24

FEES RELATING TO INFORMATION, BROADCASTING AND PRINT MEDIA

38. Charge and fees for 2016/17

- (1) Fees related to information, broadcasting and print media are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 22 of this Act.



- (3) The authorised spending agency with regard to the collection of fees in respect of 39 (2) is the South Sudan Broadcasting Corporation.

CHAPTER 25

FEES RELATING TO PROVISION OF ELECTRICITY

39. Charge and fees for 2016/17

- (1) Fees related to the provision of electricity are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 23 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 40 (2) is the Electricity Corporation.

CHAPTER 26

FEES RELATING TO THE PROVISION OF WATER

40. Charge and fees for 2016/17

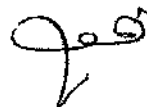
- (1) Fees related to the provision of water are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 24 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 41 (2) is the South Sudan Urban Water Corporation.

CHAPTER 27

FEES RELATING TO THE PROVISION OF HIGHER EDUCATION

41. Charge and fees for 2016/17

- (1) Fees related to the provision of education are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 25 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 42 (2) is the Ministry of Higher Education, Science & Technology.



CHAPTER 28

FEEs RELATING TO THE CERTIFICATION OF INVESTMENTS

42. Charge and fees for 2016/17

- (1) Fees related to the certification of investments are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 26 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 43 (2) is the South Sudan Investment Authority.

CHAPTER 39

FEEs RELATING TO THE PROVISION OF JUDICIARY SERVICES

43. Charge and fees for 2016/17

- (1) Fees related to the provision of legal services are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 27 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 44 (2) is the Judiciary of South Sudan.

CHAPTER 32

FEEs RELATING TO THE PROVISION OF MEASUREMENT AND STANDARDISATION SERVICES

44. Charge and fees for 2016/17

- (1) Fees related to the provision of measurement and standardisation services are charged for 2016/17
- (2) For that tax year the fees that shall apply are set forth in Schedule 28 of this Act.
- (3) The authorised spending agency with regard to the collection of fees in respect of 45 (2) is the National Bureau of Standards.



SCHEDULES ATTACHMENT

Schedule 1

Personal Income Tax

No	Rate Limits	Rate	Agency
1	Monthly taxable income up to and including 600 SSP	0%	Taxation
2	Monthly taxable income between 601 SSP to 5,000 SSP	10%	Taxation
3	Monthly taxable income of 5,001 SSP and above	15%	Taxation

Schedule 2

Business Profit Tax

No	Type of Business	Tax Rate	Agency
1	Small Business Enterprises, annual gross turnover SSP 0 – 1,000,000	10%	Taxation
2	Medium Business Enterprises, annual gross turnover SSP 1,000,001 – 30,000,000	20%	Taxation
3	Large Business Enterprises, annual gross turnover SSP 30,000,000 and above	25%	Taxation

Schedule 3

Advance Payment of Income Tax on Imported Goods

No.	Description	Tax Rate	Agency
1	All imported food items	2%	Taxation
2	All other imported goods	4%	Taxation



Schedule 4

Sales Tax on Domestically Produced Goods

No	Type of Business	Tax Rate	Agency
1	Small Business Enterprises, annual gross turnover SSP 0 – 1,000,000	18%	Taxation
2	Medium Business Enterprises, annual gross turnover SSP 1,000,001 – 30,000,000	18%	Taxation
3	Large Business Enterprises, annual gross turnover SSP 30,000,000 and above	18%	Taxation

Schedule 5

Sales Tax Rate on Hotel, Restaurant and Bar Services

No	Type of Business	Tax Rate	Agency
1	Small Business Enterprises, annual gross turnover SSP 0 – 1,000,000	18%	Taxation
2	Medium Business Enterprises, annual gross turnover SSP 1,000,001 – 30,000,000	18%	Taxation
3	Large Business Enterprises, annual gross turnover SSP 30,000,001 and above	18%	Taxation

Schedule 6

Sales Tax on Imported Goods

No	Description	Tax Rate	Agency
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1	Small Business Enterprises, annual gross turnover SSP 0 – 1,000,000	18%	Taxation
2	Medium Business Enterprises, annual gross turnover SSP 1,000,001 – 30,000,000	18%	Taxation
3	Large Business Enterprises, annual gross turnover SSP 30,000,001 and above	18%	Taxation

Schedule 7

Excise Duties

Harmonized System Number	Product	Tax Rate*	Agency
2009	Fruit juices	10%	Taxation
2201	Waters, including natural or artificial mineral waters	5%	Taxation
2202	Soft drinks and other flavoured waters	10%	Taxation
2203	Beer made from malt	100%	Taxation
2204	Wine of fresh grapes , including fortified wines; grape (other than unfermented grape)	100%	Taxation
2205	Vermouth and other wines of fresh grapes flavoured with plants or aromatic substances	100%	Taxation
2206	Other fermented beverages (including cider, prune wine, rice wine, or sake, sherry, and mead)	100%	Taxation
2207.10.30	Indentured ethyl alcohol of an alcoholic strength by volume of 80 percent volume or higher for beverage purposes	300%	Taxation
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	300%	Taxation

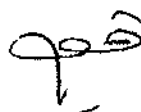
Harmonized System Number	Product	Tax Rate*	Agency
	higher for beverage purposes		
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes	250%	Taxation
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences	250%	Taxation
2710.10.10, 2710.00.15, or 2710.00.18	Gasoline, diesel fuel and other petroleum products	5%	Taxation
8702	Buses	10%	
8703	Motor cars principally designed for the transport of persons	20%	Taxation
8704	Motor vehicles for the transport of goods	10%	Taxation
8707	Bodies of cars	5%	Taxation
8711	Motorcycles	50%	Taxation
	Air transport services	20%	Taxation
	Charter services	20%	Taxation
	Telecommunication services	10%	Taxation
	Insurance premiums	5%	Taxation

Schedule 8 (a)

Customs Duties

Chapter	Description	Heading	Code	Customs Duty	Agency
1	Live Animals	All	All	20%	SSCS
2	Meat And Edible Meat Offal	All	All	5%	SSCS
3	Fish And Crustaceans, Molluscs And Other Aquatic Invertebrates	01	All	5%	SSCS
		02-06	All	5%	SSCS
		07-08	All	5%	SSCS
4	Dairy Produce; Birds' Eggs; Natural	01	All	5%	SSCS

Chapter	Description	Heading	Code	Customs Duty	Agency
	Honey; Edible Products Of Animal Origin, Not Elsewhere Specified Or Included	02-06	All	5%	SSCS
		07	All	5%	SSCS
		08-10	All	5%	SSCS
5	Products Of Animal Origin, Not Elsewhere Specified Or Included	All	All	5%	SSCS
6	Live Trees And Other Plants; Bulbs, Roots And The Like; Cut Flowers and Ornamental Foliage	All	All	5%	SSCS
7	Edible Vegetables And Certain Roots And Tubers	01-09	All	5%	SSCS
		10-14	All	5%	SSCS
8	Edible Fruit And Nut; Peel Of Citrus Fruit Or Melons	01-02	All	5%	SSCS
		03-10	All	5%	SSCS
		11-14	All	5%	SSCS
9	Coffee, Tea, Mate And Spices	All	All	5%	SSCS
10	Cereals	All	All	5%	SSCS
11	Products Of The Milling Industry; Malt; Starches; Inulin; Wheat Gluten	01-02	All	5%	SSCS
		03-09	All	5%	SSCS
12	Oil Seeds And Oleaginous Fruits; Miscellaneous Grains, Seeds And Fruit; Industrial or Medicinal Plants; Straw And Fodder	01-08	All	5%	SSCS
		09	All	5%	SSCS
		10-14	All	5%	SSCS
13	Lac; Gums, Resins And Other Vegetable Saps And Extracts	All	All	5%	SSCS
14	Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified Or Included	All	All	5%	SSCS
15	Animal Or Vegetable Fats And Oils And Their Cleavage Products; Prepared Edible Fats; Animal Or Vegetable Waxes	All	All	5%	SSCS
16	Preparation Of Meat, Of Fish Or Of Crustaceans, Molluscs Or Other Aquatic Invertebrates	All	All	5%	SSCS
17	Sugar And Sugar Confectionery	All	All	5%	SSCS
18	Cocoa And Cocoa Preparation	All	All	5%	SSCS
19	Preparations Of Cereals, Flour, Starch Or Milk; Pastry cooks' Products	All	All	5%	SSCS
20	Preparations Of Vegetables, Fruit, Nuts Or Other Parts Of Plants	01-08	All	5%	SSCS
		09	All	5%	SSCS
21	Miscellaneous Edible Preparations	All	All	5%	SSCS
22	Beverages, Spirits And Vinegar	01-08	All	20%	SSCS
		09	All	20%	SSCS
23	Residues And Waste From The Food Industries; Prepared Animal Fodder	All	All	20%	SSCS
24	Tobacco And Manufactured Tobacco	01	All	20%	SSCS



Chapter	Description	Heading	Code	Customs Duty	Agency
	Substitutes	02-03	All	20%	SSCS
25	Salt; Sulphur; Earths And Stone; Plastering Materials, Lime And Cement	All	All	10%	SSCS
26	Ores, Slag And Ash	All	All	20%	SSCS
27	Mineral Fuels, Mineral Oils And Products Of Their Distillation; Bituminous Substances; Mineral Waxes	All	All	20%	SSCS
28	Inorganic Chemicals; Organic Or Inorganic Compounds Of Precious Metals, Of Rare-Earth Metals, Of Radioactive Elements Or Of Isotopes	All	All	10%	SSCS
29	Organic Chemicals	All	All	20%	SSCS
30	Pharmaceutical Products	All	All	5%	SSCS
31	Fertilisers	All	All	5%	SSCS
32	Tanning Or Dyeing Extracts; Tannins And Their Derivatives; Dyes, Pigments And Other Colouring Matter; Paints And Varnishes; Putty And Other Mastics; Inks	All	All	10%	SSCS
33	Essential Oils And Resinoids; Perfumery, Cosmetic Or Toilet Preparations	All	All	20%	SSCS
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	All	All	10%	SSCS
35	Albuminoidal Substances; Modified Starches; Glues; Enzymes	All	All	10%	SSCS
36	Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; Certain Combustible Preparations	All	All	20%	SSCS
37	Photographic Or Cinematographic Goods	All	All	10%	SSCS
38	Miscellaneous Chemical Products	01-07	All	10%	SSCS
		08	All	5%	SSCS
		09-26	All	10%	SSCS
39	Plastics And Articles Thereof	All	All	10%	SSCS
40	Rubber And Articles Thereof	All	All	10%	SSCS
41	Raw Hides And Skins (Other Than Furskins) And Leather	All	All	10%	SSCS

Chapter	Description	Heading	Code	Customs Duty	Agency
42	Articles Of Leather; Saddlery And Harness; Travel Goods, Handbags And Similar Containers; Articles Of Animal Gut (Other Than Silk-	All	All	10%	SSCS
43	Furskins And Artificial Fur; Manufactures Thereof	All	All	10%	SSCS
44	Wood And Articles Of Wood; Wood Charcoal	All	All	20%	SSCS
45	Cork And Articles Of Cork	All	All	10%	SSCS
46	Manufactures Of Straw, Of Esparto Or Of Other Plaiting Materials, Basket ware And Wickerwork	All	All	10%	SSCS
47	Pulp Of Wood Or Of Other Fibrous Cellulosic Material; Recovered (Waste And Scrap) Paper Or Paperboard	All	All	10%	SSCS
48	Paper And Paperboard; Articles Of Paper Pulp, Of Paper Or Of Paperboard	01	All	5%	SSCS
		02-23	All	10%	SSCS
49	Printed Books, Newspapers, Pictures, And Other Products Of The Printing Industry; Manuscripts, Typescripts And Plans	All	All	5%	SSCS
50	Silk	All	All	10%	SSCS
51	Wool, Fine Or Coarse Animal Hair; Horsehair Yarn And Woven Fabric	All	All	10%	SSCS
52	Cotton	All	All	10%	SSCS
53	Other Vegetable Textile Fibres; Paper Yarn And Woven Fabrics Of Paper Yarn	All	All	10%	SSCS
54	Man-Made Filaments; Strip And The Like Of Man-Made Textile Materials	All	All	10%	SSCS
55	Man-Made Staple Fibres	All	All	10%	SSCS
56	Wadding, Flet And Nonwovens; Special Yarns; Twine, Cordage, Ropes And Cables And Articles Thereof	All	All	10%	SSCS
57	Carpets And Other Textile Floor Covering	All	All	10%	SSCS
58	Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries, Trimmings; Embroidery	All	All	10%	SSCS
59	Impregnated, Coated, Covered Or Laminated Textile Fabrics; Textile Articles Of A Kind Suitable For Industrial Use	All	All	10%	SSCS
60	Knitted Or Crocheted Fabrics	All	All	10%	SSCS
61	Articles Of Apparel And Clothing	All	All	10%	SSCS

Chapter	Description	Heading	Code	Customs Duty	Agency
	Accessories; Knitted Or Crocheted				
62	Articles Of Apparel And Clothing Accessories, Not Knitted Or Crocheted	All	All	10%	SSCS
63	Other Made Up Textile Articles; Sets; Worn Clothing And Worn Textile Articles; Rag	All	All	10%	SSCS
64	Footwear, Gaiters And The Like; Parts Of Such Articles	All	All	10%	SSCS
65	Headgear And Parts Thereof	All	All	10%	SSCS
66	Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops And Parts Thereof	All	All	10%	SSCS
67	Prepared Feathers And Down And Articles Made Of Feathers Or Of Down', Artificial Flowers; Articles Of Human Hair	All	All	10%	SSCS
68	Articles Of Stone, Plaster, Cement, Asbestos, Mica Or Similar Materials	All	All	10%	SSCS
69	Ceramic Products	All	All	10%	SSCS
70	Glass And Glassware	All	All	10%	SSCS
71	Natural Or Cultured Pearls, Precious Or Semi-Precious Stones, Precious Metals, Metals Clad With Precious Metal, And Articles Thereof; Imitation Jewellery	All	All	10%	SSCS
72	Iron And Steel	All	All	10%	SSCS
73	Articles Of Iron Or Steel	All	All	10%	SSCS
74	Copper And Articles Thereof	All	All	10%	SSCS
75	Nickel And Articles Thereof	All	All	10%	SSCS
76	Aluminium And Articles Thereof	All	All	10%	SSCS
78	Lead And Articles Thereof	All	All	10%	SSCS
79	Zinc And Articles Thereof	All	All	10%	SSCS
80	Tin And Articles Thereof	All	All	10%	SSCS
81	Other Base Metals; Cermets; Articles Thereof	All	All	10%	SSCS
82	Tools, Implements, Cutlery, Spoons And Forks, Of Base Metal; Parts Thereof Or Base Metal	01	All	5%	SSCS
		02-15	All	10%	SSCS
83	Miscellaneous Articles Of Base Metal	All	All	10%	SSCS
84	Nuclear Reactors, Boilers, Machinery And Mechanical Appliances; Parts Thereof	01-31	All	10%	SSCS
		32-34	All	5%	SSCS
		35	All	10%	SSCS
		36-37	All	5%	SSCS
		38-52	All	10%	SSCS



Chapter	Description	Heading	Code	Customs Duty	Agency
		53	All	5%	SSCS
		54-87	All	10%	SSCS
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	All	All	10%	SSCS
86	Railway Or Tramway Locomotives, Rolling-Stock And Parts Thereof; Railway Or Tramway Track Fixtures And Fittings And Parts Thereof; Mechanical (Including Electro-Mechanical) Traffic Signalling Equipment Of All Kinds	All	All	10%	SSCS
87	Vehicles Other Than Railway Or Tramway Rolling-Stock, And Parts And Accessories Thereof	01	All	5%	SSCS
		02	All	5%	SSCS
		03	All	20%	SSCS
		04	All	20%	SSCS
		05-06	All	10%	SSCS
		07	All	20%	SSCS
		08-10	All	10%	SSCS
		11	All	20%	SSCS
		12-16	All	10%	SSCS
88	Aircraft, Spacecraft, And Parts Thereof	All	All	10%	SSCS
89	Ship, Boats And Floating Structures	01-02	All	10%	SSCS
		03-04	All	20%	SSCS
		05-08	All	10%	SSCS
90	Optical, Cinematographic, Photographic, Measuring, Checking, Precision, Medical Or Surgical Instruments And Apparatus; Parts And Accessories Thereof	01-17	All	10%	SSCS
		18	All	5%	SSCS
		19-33	All	10%	SSCS
91	Clocks And Watches And Parts Thereof	All	All	10%	SSCS
92	Musical Instruments; Parts And Accessories Of Such Articles	All	All	10%	SSCS
93	Arms And Ammunition; Parts And Accessories Thereof	All	All	10%	SSCS
94	Furniture; Bedding, Mattresses, Mattress Supports. Cushions And similar Stuffed Furnishings; Lamps And Lighting Fittings, Not Elsewhere Specified Or Included; Illuminated Signs, Illuminated Name-Plates And	All	All	10%	SSCS

Chapter	Description	Heading	Code	Customs Duty	Agency
	The Like; Prefabricated Buildings				
95	Toys, Games And Sports Requisites; Parts And Accessories Thereof	All	All	10%	SSCS
96	Miscellaneous Manufactured Articles	01-18	All	10%	SSCS
		19	All	5%	SSCS
97	Works Of Art, Collectors' Pieces And Antiques	All	All	10%	SSCS

Schedule 8 (b)

Customs fees

Number	Service	Amount SSP	Agency
1	Customs Administration Charge (Processing fee for each Customs Declaration submitted to Customs)	14,000	SSCS
2	Supervision Charge, Charged on each occasion goods are examined or cleared: - outside normal customs premises, or - outside normal published working hours, or - where fiscal accompaniment is required.	14,000	SSCS

Schedule 9

Fees related to the control of imports of food and drugs

Number	Description	Factor	Amount SSP	Amount USD	Agency
A. Market Authorisation					
1	Drug Notification fees	n/a		50	Drug & Food Control Authority
2	Pharmaceutical dosage from dossier evaluation fee	n/a		200	Drug & Food Control Authority
3	Medicines provisional registration fee	n/a		100	Drug & Food Control Authority
4	Issue of the final registration certificate and registration for every pack & strength fee	n/a		1,000	Drug & Food Control Authority
5	Pharmaceutical form analysis fee	n/a		500	Drug & Food Control Authority
6	Pharmaceutical form analysis fee (NGO)	n/a		100	Drug & Food Control Authority
7	Appeal on 1st decision fees	n/a		100	Drug & Food

Number	Description	Factor	Amount SSP	Amount USD	Agency
					Control Authority
8	Appeal on 2nd decision fees	n/a		200	Drug & Food Control Authority
9	Change of pharmaceutical specifications registration fees	n/a		100	Drug & Food Control Authority
10	Renewal of pharmaceutical specifications registration fees	n/a		1000	Drug & Food Control Authority
11	Pharmaceutical form registration increase fees	n/a		100	Drug & Food Control Authority
12	Manufacturing company dossier evaluation fees	n/a		200	Drug & Food Control Authority
13	Cosmetics analysis fees	n/a		100	Drug & Food Control Authority
14	Registration of cosmetics fees	n/a		1000	Drug & Food Control Authority
15	Medical devices registration fees	n/a		1000	Drug & Food Control Authority
16	Medical consumables registration fees	n/a		500	Drug & Food Control Authority
17	Laboratories devices registration fees	n/a		500	Drug & Food Control Authority
18	Medical devices analysis fees	n/a		500	Drug & Food Control Authority
19	Minor contravenes / fail fine for specifications of pharmaceutical form, medical devices & cosmetics fees	n/a	210,000		Drug & Food Control Authority
20	Minimum contravenes / fail fine for specifications of pharmaceutical form, medical devices & cosmetics fees	n/a	420,000		Drug & Food Control Authority
21	Major contravenes / fail fine for specifications of pharmaceutical form, medical devices & cosmetics fees	n/a	700,000		Drug & Food Control Authority
B. Registration and Licensing					
1	Re - Evaluation of application for premises of manufacturing company or line of production in any drug manufacturer fees	n/a	56,000	5,000	Drug & Food Control Authority

Number	Description	Factor	Amount SSP	Amount USD	Agency
2	Renewal of registering Certificate of foreign manufacturing company in DFCA register fees		10,000	1,000	Drug & Food Control Authority
3	Registering Certificate of foreign manufacturing company in DFCA register fees	n/a	140,000		Drug & Food Control Authority
4	Registering of drug manufacturing company without inspection visit fees	n/a	140,000		Drug & Food Control Authority
5	National / local manufacturing license fees	n/a	70,000		Drug & Food Control Authority
6	National manufacturing license renewal fees	n/a	14,000		Drug & Food Control Authority
7	Local representative of foreign manufacturer	n/a	70,000		Drug & Food Control Authority
8	Operating wholesale / importation / distributor license	n/a	140,000		Drug & Food Control Authority
9	Renewal wholesale / importation / distributor license	n/a	70,000		Drug & Food Control Authority
10	Suitability of premises license (importers / wholesales / distributors)	n/a	7000		Drug & Food Control Authority
11	Suitability of premises license (retail pharmacy)	n/a	2,800		Drug & Food Control Authority
12	Suitability of premises license (community drug shop)	n/a	700		Drug & Food Control Authority
13	Operating license (retail pharmacy)	n/a	14,000		Drug & Food Control Authority
14	Operating license (community drug shop)	n/a	2,800		Drug & Food Control Authority
15	Application for importation fees	n/a	28,000		Drug & Food Control Authority
16	Application for import verification fee pro forma value	1%			Drug & Food Control Authority
17	Import verification fees	n/a	7,000		Drug & Food Control Authority
C. Inspection					

Number	Description	Factor	Amount SSP	Amount USD	Agency
1	Inspection of the premises fees (importers / wholesales / distributors)	n/a	14,000		Drug & Food Control Authority
2	Inspection of the premises fees (retail pharmacy)	n/a	1,400		Drug & Food Control Authority
3	Inspection of the premises fees (community drug shop)	n/a	1,400		Drug & Food Control Authority
4	CGMP inspection of the premises fees (manufacturing companies)	n/a		4000	Drug & Food Control Authority
5	Disposal fee per kilogram	n/a	1,400		Drug & Food Control Authority
D. Quality Control Laboratory					
1	Sample testing (Minilab) per kilogram	n/a	140		Drug & Food Control Authority
2	Full compendium analysis	n/a		500	Drug & Food Control Authority
3	Application for information fees	n/a	28,000		Drug & Food Control Authority

Schedule 10 (a)

Fees related to the registration of non-governmental organisations

Description	Amount SSP	Amount USD	Agency
Registration – National NGO	16,800		Justice
Registration – International NGO		1,500	Justice

Schedule 10 (b)

Fees related to the licensing of non-governmental organisations

Description	Amount SSP	Amount USD	Agency
Registration – National NGO	5,000		Humanitarian Affairs
Registration – International		2,500	Humanitarian

NGO			Affairs
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Schedule 11 (a)

Fees relating to licensing of companies operating in the petroleum sector

Description	Amount (SSP)	MNC (USD)	Agency
Registration -- National Company	84,000	1,200	Petroleum
Registration -- International Company	280,000	4,000	Petroleum
Registration -- Supplies Company	280,000	4,000	Petroleum
Registration - Petrol Station	252,000	3,600	Petroleum
Registration -- Depot	420,000	6,000	Petroleum
Registration - Gas Depot	350,000	5,000	Petroleum
Renewal - Nat. Comp	84,000	1,200	Petroleum
Renewal -- International Company	280,000	4,000	Petroleum
Renewal -- Supplies Company	280,000	4,000	Petroleum
Renewal - Petrol Station	252,000	3,600	Petroleum
Renewal -- Depot	350,000	5,000	Petroleum
Renewal - Gas Depot	420,000	6,000	Petroleum
Exploration License	441,000	6,300	Petroleum

Schedule 11 (b)

Table 1: Fees relating to companies operating in the mining sector

Description	Amount (SSP)	MNC USD	Agency
Reconnaissance license application processing fee	980,000	14,000	Mining
Reconnaissance license registration fee	49,000	700	Mining
Small Scale Application processing fee	700,000	10,000	Mining
Small Scale Registration fee	35,000	500	Mining
Small Scale Annual rent per CU (~2500 SSP / km ²)		266	Mining

905

Description	Amount (SSP)	MNC USD	Agency
	18,620		
Small Scale Application for term renewal late filing fee	350,000	5,000	Mining
Small Scale Application for term renewal processing fee	350,000	5,000	Mining
Small Scale Renewal registration fee	17,500	250	Mining
Small Scale Application for mining license relinquishment processing fee	3,500,000	50,000	Mining
Small Scale Registration free for relinquishment	392,000	5,600	Mining
Large Scale Application processing fee	3,500,000	50,000	Mining
Large Scale Registration fee	350,000	5,000	Mining
Large Scale Annual rent per CU (-5000 SSP / km2)	37,212	532	Mining
Large Scale Application for term renewal late filing fee	3,500,000	50,000	Mining
Large Scale Application for term renewal processing fee	1,750,000	25,000	Mining
Large Scale Renewal registration fee	700,000	10,000	Mining
Large Scale Application for mining license relinquishment processing fee	1,750,000	25,000	Mining
Large Scale Registration free for relinquishment	350,000	5,000	Mining
Large Scale Area enlargement processing fee	1,750,000	25,000	Mining
Large Scale Enlargement registration fee	350,000	5,000	
Exploration and mining agreement negotiations process application fee	1,750,000	25,000	
Exploration and mining agreement registration fee	350,000	5,000	Mining
Application to consolidate (small-scale) mining licenses processing fee	350,000	5,000	Mining
Consolidation registration fee (small-scale)	70,000	1,000	Mining
Application to consolidate (large-scale) mining licenses processing fee	1,750,000	250,000	Mining
Consolidation registration fee (large-scale)	350,000	5,000	Mining
Application to convert a license processing fee	700,000	10,000	Mining
Conversion registration fee	140,000	2,000	Mining
Mineral title exploration application processing license	315,000	4,500	Mining

Description	Amount (SSP)	MNC USD	Agency
Mineral title exploration application processing small-scale mining license	210,000	3,000	Mining
Mineral title exploration application processing large-scale mining license	1,050,000	15,000	Mining
Mineral title exploration registration exploration license	63,000	900	Mining
Mineral title exploration registration small-scale mining license	42,000	600	Mining
Mineral title exploration registration large-scale mining license	140,000	2,000	Mining
Surrender application processing fee	350,000	5,000	Mining
Surrender registration fee	70,000	1,000	Mining
Retention application fee	350,000	5,000	Mining
Retention registration fee	70,000	1,000	Mining
Certified copy of any mineral title	8,750	125	Mining
Certified copy/extract of any file or account record per page	532	8	Mining

Table 2: Minimum Exploration operations expenditure required per CU of Exploration Area

Year			
1	Application Processing fee	1 x base amount	Mining
2	Registration Fee	2 x base amount	Mining
3	Base Amount per CU (for calculating minimum expenditure)	3 x base amount	Mining
4	Annual rent per CU (~20 SSP / km ²)	4 x base amount	Mining
5	Exploration License term renewal application processing fee (1 st renewal)	5 x base amount	Mining
6-10		10 x base amount	Mining
10-15		20 x base amount	Mining

Base amounts are given in the table below.

Exploration license application processing fee	1,050,000	Mining
Exploration license registration fees	52,500	Mining
Base amount per CU for calculating minimum expenditure	1,484	Mining
Annual rent per CU (-20 SSP / km ²)	154	Mining
Exploration license term renewal application processing fee, 1st renewal	1,575,000	Mining
Exploration license term renewal application processing fee, 2nd renewal	3,150,000	Mining
Late application term renewal filing fee (1st renewal)	787,500	Mining
Late application term renewal filing fee (2nd renewal)	1,575,000	Mining
Renewal registration fee (1st renewal)	78,750	Mining
Renewal registration fee (2nd renewal)	157,500	Mining
Application for exploration license relinquishment processing fee	210,000	Mining
Registration fee for relinquishment	10,500	Mining
Application for exploration license suspension processing fee	315,000	Mining
Registration fee for suspension	15,750	Mining

Table 3: Exploration license fees

Description	Amount (SSP)	Agency
Annual rent exploration license	56	Mining
Annual rent for small-scale mining license	7,448	Mining
Annual rent for large-scale mining license	14,882	Mining

Schedule 12

Fees relating to security

Description	Amount (SSP)	Agency
National Road License	1,400	Police
<ul style="list-style-type: none"> • Vehicle for personal use • Commercial vehicles • Heavy duty vehicles • Road worthy license • Temporary plate license 		

Description	Amount (SSP)	Agency
<ul style="list-style-type: none"> • Police courts Military Court Martial Other Organised Forces Courts Prisons Service Revenues Fire Brigade Service Fees		
Finger Print Certificate – Nationals	1,960	Police
Finger Print Certificate – Foreigners	4,900	Police
Certificate of Good Conduct (CID) National Security Clearance Certificate Firearms/ammunitions and explosives Registration <ul style="list-style-type: none"> • Application fees • License fees • Import/export fees • Marking fees • Public Warehouse fees • Firearms transit fees • Temporary permit fees • Gunsmith license fees • Firearms trading license • Target practice license • Accredited training license • Good conduct certificate fee • Explosives import license • Explosive storage fees 	20,300	Police
Registration – Security Companies <ul style="list-style-type: none"> • Security Company License • Security Personnel License • Firearms Usage License 	210,000	Police
Driving Permit: <ul style="list-style-type: none"> • Driving School License • Driver Learner Permit 	5,810	Police

Description	Amount (SSP)	Agency
• Driver License Examination Fee		
• Driver License Fee		

Schedule 13

Fees relating to the control of immigration

Description	Amount (SSP)	Amount (USD)	Agency
Visa – Kenyan & Ugandan Nationals		50	Interior
Visa – Invited Guests		50	Interior
Visa – All others		100	Interior
Alien Registration Sticker	1,400		Interior
Resident Permits/Cards	18,900		Interior
South Sudan Origin Card	10,500		Interior
Nationality Certificate	630		Interior
regular Passports	4,410		Interior
Business Passports	7,000		Interior
Minor Passports	3,010		Interior
Diplomatic Passports	7,000		Interior
Official Passports	14,000		Interior
Travel Documents	350		Interior
Special Passports	4,900		Interior

Schedule 14

Fees relating to company registration and administration

Description	Amount (SSP)	Agency
National Companies	16,100	Justice & Constitutional Affairs

Description	Amount (SSP)	Agency
Foreign Companies	18,200	Justice & Constitutional Affairs
Trade Mark	5,600	Justice & Constitutional Affairs
Partnership-Businesses	5,600	Justice & Constitutional Affairs
Annual Return-National Companies	4,200	Justice & Constitutional Affairs
Annual Return - Foreign Companies	7,980	Justice & Constitutional Affairs
Authentication of Contracts	70,000	Justice & Constitutional Affairs

Schedule 15

Fees relating to work permits

Description	Amount (USD)	Agency
Professional / Business Class	10,000	Labour, Public Service & Human Resource Development
Blue collar workers	2,000	Labour, Public Service & Human Resource Development
Casual workers	1,000	Labour, Public Service & Human Resource Development

Schedule 16

Fees relating to trade certification and the importation of goods

Description	Measure	Amount (SSP)	Agency
Trade Certificate		42,000	Trade, Industry &

Description	Measure	Amount (SSP)	Agency
			Investment
Assorted Food Stuffs	per ton	56	Trade, Industry & Investment
Sugar	per ton	56	Trade, Industry & Investment
Juice Powder	per case	98	Trade, Industry & Investment
Maize, Wheat Flour	per ton	56	Trade, Industry & Investment
Yeast	per ton	56	Trade, Industry & Investment
Assorted Building Materials	per ton	56	Trade, Industry & Investment
Cement	per ton	84	Trade, Industry & Investment
Frozen Chicken, Fish & Beef	per ton	154	Trade, Industry & Investment
Fruit & Vegetables	per ton	70	Trade, Industry & Investment
Diesel/Petrol	per litre	28	Trade, Industry & Investment
Jet-A-1	per litre	28	Trade, Industry & Investment
Tobacco & Cigarettes	per carton	350	Trade, Industry & Investment
Electronics & Accessories	per ton	140	Trade, Industry & Investment
Electronic Appliances & Accessories	per ton	140	Trade, Industry & Investment
Telecom Equipment & Accessories	per ton	280	Trade, Industry & Investment

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Description	Measure	Amount (SSP)	Agency
Soft Drinks	per case	14	Trade, Industry & Investment
Beers	per crate	350	Trade, Industry & Investment
New Vehicles	per piece	4,200	Trade, Industry & Investment
Used Vehicles	per piece	2,100	Trade, Industry & Investment
Construction Machineries & Equipment	per piece	2,100	Trade, Industry & Investment
Agricultural Machineries & Equipment	per piece	252	Trade, Industry & Investment
Agricultural Tools	per ton	252	Trade, Industry & Investment
House Hold Items & Utensils	per ton	252	Trade, Industry & Investment
Furniture	per ton	210	Trade, Industry & Investment
Detergents, Soaps & Antiseptic Liquid	per ton	168	Trade, Industry & Investment
Garments	per ton	70	Trade, Industry & Investment
Stationeries	per ton	126	Trade, Industry & Investment
Footwear	per ton	252	Trade, Industry & Investment
Motorcycles	per piece	2,800	Trade, Industry & Investment
Bicycles	per piece	252	Trade, Industry & Investment
Industrial Raw Materials	per ton	252	Trade, Industry & Investment

Description	Measure	Amount (SSP)	Agency
			Investment
Medicines & Medical Equipment	per ton	252	Trade, Industry & Investment
Cosmetics Perfumes	per ton	280	Trade, Industry & Investment
Mattresses	per piece	28	Trade, Industry & Investment
Batteries & Dry Cells	per ton	56	Trade, Industry & Investment
Earth Moving Equipment	per piece	1,540	Trade, Industry & Investment
Spare Parts	per ton	98	Trade, Industry & Investment
Lubricants	per litre	14	Trade, Industry & Investment
Strong Liquor	per case	350	Trade, Industry & Investment
Generators	per piece	,2100	Trade, Industry & Investment
Plastic Products	per ton	252	Trade, Industry & Investment
Seeds	per ton	252	Trade, Industry & Investment
Candle Match Box	per ton	252	Trade, Industry & Investment
Bore Hole Drilling Equip. & Materials	per ton	28	Trade, Industry & Investment
Vehicle Decoration Accessories	per ton	252	Trade, Industry & Investment
Diaper, Tissues & other Sanitary Pads	per ton	252	Trade, Industry & Investment

Description	Measure	Amount (SSP)	Agency
Industrial Machineries & Equipment	per piece	2,100	Trade, Industry & Investment

Schedule 17

Fees relating to tourism and wildlife conservation

Description	Amount (SSP)	Agency
Tourist Permit	21,000	Wildlife & Tourism
National Parks-Adults	16,800	Wildlife & Tourism
National Parks-Children	4,400	Wildlife & Tourism
National Parks-Group	42,000	Wildlife & Tourism
Foreigner-Resident Fees-Adults	7,000	Wildlife & Tourism
Foreigner-Resident Fees-Children	2,800	Wildlife & Tourism
Foreigner-Resident Fees-Group	14,000	Wildlife & Tourism
South Sudanese Visitors-Adults	9,800	Wildlife & Tourism
South Sudanese Visitors-Children	2,800	Wildlife & Tourism
South Sudanese Visitors-Group	9,800	Wildlife & Tourism
Registration of Tour Companies	210,000	Wildlife & Tourism
Tour Company Vehicle	9,800	Wildlife & Tourism
Saloon Car	5,600	Wildlife & Tourism
Mini Buses & Omni-Buses	5,600	Wildlife & Tourism
Pick Up & Four Wheel Drive Car	5,600	Wildlife & Tourism
Boats up to 15 seats	5,600	Wildlife & Tourism
Launches above 15 seats	9,800	Wildlife & Tourism
Historical & Cultural sites	9,800	Wildlife & Tourism

Schedule 18

Fees relating to civil aviation

Description	Amount (SSP)	Amount (USD)	Agency
Landing Fees – domestic flight	9,100		Civil Aviation
Landing Permit – domestic flight	4,900		Civil Aviation
Landing Fees – international flight		4,000	Civil Aviation
Landing Permit – international flight		1,200	Civil Aviation
Passenger Service Fees – South Sudanese national	980		Civil Aviation
Passenger Service Fees – foreigner		122	Civil Aviation
Parking Fees – domestic flight	3,430		Civil Aviation
Parking Fees – international flight		428	Civil Aviation
License	18,200		Civil Aviation
ID card (for staff of private airport operations)	2,800		Civil Aviation
Vehicle Entry Fees	1,050		Civil Aviation
Domestic Flight Passenger Fees	2,576		Civil Aviation
Certificate of airworthiness for international aircraft		5,183	Civil Aviation
Air traffic control license			Civil Aviation
Endorsement of pilots license			Civil Aviation
ID cards for airport (nationals)			Civil Aviation
International Departure Tax		20	Civil Aviation

Schedule 19

Fees relating to forestry products

Description	Amount (SSP)	Agency
Teak Poles	840 per pole	Environment & Forestry
Teak Logs	126,000 per log	Environment & Forestry

Schedule 20

7.3

Fees relating to medical committee examinations and certifications

Description	Amount (SSP)	Agency
Assessment of Age Books	35,000	Ministry of Health (Medical Commission)
Referrals Cases Abroad	2,800	Ministry of Health (Medical Commission)
Referrals abroad endorsement	1,400	Ministry of foreign affairs
Endorsement of Certificate	1,400	Ministry of Health (Medical Commission)
Medical fitness Examination	1,400	Ministry of Health (Medical Commission)
Death certificate and burial certificate	1,400	Ministry of health

Schedule 21

Fees relating to registration of faith based organisations

Description	Amount (SSP)	USD	Agency
FBO – Local bodies	4,088		Justice
FBO – Foreign bodies		1,500	Justice

Schedule 22 (a)

Fees relating to broadcasting and print media

Description	Amount (SSP)	Agency
FM Radio	42,000	South Sudan Broadcasting Corporation
T.V Channels	42,000	South Sudan Broadcasting Corporation
Newspapers	21,000	South Sudan Broadcasting Corporation

Description	Amount (SSP)	Agency
		Corporation
Magazines	28,000	South Sudan Broadcasting Corporation
Printing Press	70,000	South Sudan Broadcasting Corporation
Announcement-Radio	6,720	South Sudan Broadcasting Corporation
Announcement-T.V	1,232	South Sudan Broadcasting Corporation
Jingle Advertisement-T.V	4,340	South Sudan Broadcasting Corporation

Schedule 22 (b)

Fees relating to South Sudan Television advertisement

Description	Rate	SSP amount	USD amount	Agency
Jingle advert	per minute	7,000	158	South Sudan Broadcasting Corporation
Documentary	15m	14,000	300	South Sudan Broadcasting Corporation
Documentary	30m	21,000	475	South Sudan Broadcasting Corporation
Talk show	30m	21,000	475	South Sudan Broadcasting Corporation
Talk show	45m	28,000	633	South Sudan Broadcasting Corporation
Talk show	60m	35,000	791	South Sudan Broadcasting Corporation
Program Sponsorship	30m	56,000	1,267	South Sudan Broadcasting Corporation
Program Sponsorship	45m	70,000	1,582	South Sudan Broadcasting Corporation
Program Sponsorship	60m	84,000	1,899	South Sudan Broadcasting Corporation
Special coverage news	30m	28,000	633	South Sudan Broadcasting Corporation
Special coverage news	45m	35,000	791	South Sudan Broadcasting Corporation

Special coverage news	60m	42,000	949	South Sudan Broadcasting Corporation
News sponsorship	2-3 m	28,000	633	South Sudan Broadcasting Corporation
Logo display (flat)	per time	4,424	100	South Sudan Broadcasting Corporation
Scrolling	per day	5,600	127	South Sudan Broadcasting Corporation
Scrolling	per night	700	n/a	South Sudan Broadcasting Corporation
Talk show	15m	7,000	n/a	South Sudan Broadcasting Corporation
Talk show	30m	10,500	n/a	South Sudan Broadcasting Corporation
Talk show	45m	14,000	n/a	South Sudan Broadcasting Corporation
Talk show	60m	17,500	n/a	South Sudan Broadcasting Corporation
Jingle advert	1s	116.2	n/a	South Sudan Broadcasting Corporation
Jingle advert	15s	1,680	n/a	South Sudan Broadcasting Corporation
Jingle advert	20s	2,240	n/a	South Sudan Broadcasting Corporation
Jingle advert	25s	2,800	n/a	South Sudan Broadcasting Corporation
Jingle advert	30s	3,360	n/a	South Sudan Broadcasting Corporation
Jingle advert	1m	7,000	n/a	South Sudan Broadcasting Corporation

Schedule 22 (c)

Fees relating to SS Radio advertisement

Description	Rate	SSP amount	Agency
Announcement	5 w	14	South Sudan Broadcasting Corporation
Announcement	100 w	280	South Sudan Broadcasting Corporation
Announcement - jingle	1m	560	South Sudan Broadcasting Corporation
Announcement - commercial jingle	1m	4,200	South Sudan Broadcasting Corporation

Schedule 23

Fees relating to the provision of electricity

Description	Amount (SSP)	Agency
Connection - 1st Class	15,400	South Sudan Electricity Corporation
Connection- 2nd Class	9,800	South Sudan Electricity Corporation
Connection- 3rd Class	9,800	South Sudan Electricity Corporation
Domestic Consumers	51.8 per KWh	South Sudan Electricity Corporation
Commercial Consumers	67.2 per KWh	South Sudan Electricity Corporation
Government Offices	77 per KWh	South Sudan Electricity Corporation
Industrial Consumers	77 per KWh	South Sudan Electricity Corporation

Schedule 24

Fees relating to the provision of water

Description	Amount (SSP)	Agency
1st Class	12,096	South Sudan Urban Water Corporation
2nd Class	8,064	South Sudan Urban Water Corporation
3rd Class	4,032	South Sudan Urban Water Corporation
Hotels	302,400	South Sudan Urban Water Corporation

Description	Amount (SSP)	Agency			
Companies	117,600	South Sudan Corporation	Urban	Water	
Government Offices	100,800	South Sudan Corporation	Urban	Water	
NGO Offices	100,800	South Sudan Corporation	Urban	Water	
Guest Houses	117,600	South Sudan Corporation	Urban	Water	
Schools	50,400	South Sudan Corporation	Urban	Water	
New Construction	252,000	South Sudan Corporation	Urban	Water	
Stand Pipes	94,080	South Sudan Corporation	Urban	Water	
Bakeries	42,000	South Sudan Corporation	Urban	Water	
Churches	8,064	South Sudan Corporation	Urban	Water	
Mosques	8,064	South Sudan Corporation	Urban	Water	
Public Toilets	8,064	South Sudan Corporation	Urban	Water	
Kiosk	336,000	South Sudan Corporation	Urban	Water	
Business Centres	84,000	South Sudan Corporation	Urban	Water	
Connection fees	42,000	South Sudan Corporation	Urban	Water	

Schedule 25

Schedule 26

Fees related to the certification of investments

Description	Amount (SSP)	Agency
Application Form -- Investment Certificate -- National Company	490	Investment Authority
Investment Certification -- National Company	28,000	Investment Authority
Application for Transfer -- Investment -- National Company	7,000	Investment Authority



Description	Amount (SSP)	Agency
Application for Amendment - Investment Certificate - National Company	7,000	Investment Authority
Application - Review of Decision - National Company	7,000	Investment Authority
Application Form - Investment Certificate - International Company	420	Investment Authority
Investment Certification - International Company	24,780	Investment Authority
Application for Transfer - Investment - International Company	6,216	Investment Authority
Application for Amendment - Investment Certificate - International Company	6,216	Investment Authority
Application - Review of Decision - International Company	6,216	Investment Authority

Schedule 27

Charges, Fees and Penalties related to the provision of Judicial service

Description	Amount (SSP)	Agency
Court Fees on Petitions	140	Judiciary
Land Registration Fees	70,350	Judiciary
Fines & Penalties on Cases	7,000	Judiciary
Miscellaneous	910	Judiciary

Schedule 28

Fees related to standardisation service

Description	Amount (SSP)	Agency
Product Certificate	14,000	Bureau of Standards

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Schedule 25

Schedule 26

Fees related to the certification of investments

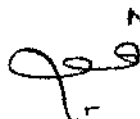
Description	Amount (SSP)	Agency
Application Form – Investment Certificate – National Company	490	Investment Authority
Investment Certification – National Company	28,000	Investment Authority
Application for Transfer – Investment – National Company	7,000	Investment Authority



VSAT for private networks for in-country use, through licensed operators	by operator	70,000	Telecoms & postal services / NCA
Satellite station used as network HUB for licensed public operators	per year	7,000,000	Telecoms & postal services / NCA
Satellite station used as a network GATEWAY for licensed public operators	per Gateway	28,000,000	Telecoms & postal services / NCA
Remote satellite station used in backbone network for licensed public operators	per station	70,000	Telecoms & postal services / NCA
Single ship or aircraft license		28,000	Telecoms & postal services / NCA
License for aircraft on-board telephone call		140,000	Telecoms & postal services / NCA
Annual Landing points or transit fees per landing point paid by carrier		3,500,000	Telecoms & postal services / NCA
State landing point	1% of rent value		Telecoms & postal services / NCA
Annual GMPC license fees		14,000,000	Telecoms & postal services / NCA
GMPC scratch card fees for licensees	3% of card value		Telecoms & postal services / NCA
GMPC scratch card fees for non-licensees	10% of card value		Telecoms & postal services / NCA
GMPC set fees, local service provider per set		7,000	Telecoms & postal services / NCA
GMPC set fees, foreign service provider per set		7,000	Telecoms & postal services / NCA
License fees for automatic tracking service for private network via local service provider		140,000	Telecoms & postal services / NCA
License renewal fees for automatic tracking service to private network via local service provider		70,000	Telecoms & postal services / NCA
License fees for automatic tracking service for private network via foreign service provider		280,000	Telecoms & postal services / NCA
License renewal fees for automatic tracking service to private network via foreign service provider		140,000	Telecoms & postal services / NCA

License fees for automatic tracking service public network via local service provider		280,000	Telecoms & postal services / NCA
License renewal fees for automatic tracking service public network via foreign service provider		140,000	Telecoms & postal services / NCA
License fees for automatic tracking service public network via foreign service provider		700,000	Telecoms & postal services / NCA
License renewal fees for automatic tracking service public network via foreign service provider		420,000	Telecoms & postal services / NCA
Fees for transfer of shares or addition of new shares to capital through raising the amount of capital, addition of new shareholders or public offering	0.5% of market value of shares		Telecoms & postal services / NCA
Fees for study evaluation - manufacturing, assembly and technical support for all categories		210,000	Telecoms & postal services / NCA
Fees for study application - services		70,000	Telecoms & postal services / NCA
Fees for study application private telecommunications network		14,000	Telecoms & postal services / NCA
Fees for licensing / renewal of licensing of private telecommunications network	1% of total capital cost in study		Telecoms & postal services / NCA
License fees for manufacturing and assembly	5% of total capital cost in study		Telecoms & postal services / NCA
Renewal of license fees for manufacturing and assembly	3% of audited net profit or initial fees		Telecoms & postal services / NCA
License fees for essential technical support: import of ICT industry inputs, construction and maintenance in ICT network infrastructure		4,200,000	Telecoms & postal services / NCA
License fees for essential technical support:		2,800,000	Telecoms & postal services / NCA

construction and maintenance of ICT network infrastructure, without import of ICT industry inputs			
License fees for essential technical support: construction and maintenance of ICT network infrastructure, e.g. civil works		1,400,000	Telecoms & postal services / NCA
Annual registration fees for technical support services: electricity works, maintenance of buildings and air-conditioning, logistics		28,000	Telecoms & postal services / NCA
License fees for services on high-tension electricity transmission lines	5% of total capital cost in study		Telecoms & postal services / NCA
TV facilities, not including telephone service	3% of audited revenue		Telecoms & postal services / NCA
Fees for licensing / renewal of licensing for import and marketing of ICT customer premises equipment: service operators		140,000	Telecoms & postal services / NCA
Fees for licensing / renewal of licensing for import and marketing of ICT customer premises equipment: other		56,000	Telecoms & postal services / NCA
Fees for licensing / renewal of licensing for import and marketing of wireless equipment		280,000	Telecoms & postal services / NCA
Fees for check & approval of certificate of origin for one consignment		3,500	Telecoms & postal services / NCA
Fees for check, examination and issuance of type approval certificate		7,000	Telecoms & postal services / NCA
Fees for check of one consignment imported via one entry port		1,400	Telecoms & postal services / NCA
Fees for release of one consignment for operators		3,500	Telecoms & postal services / NCA
Fees for release of one consignment for non-operators		1,400	Telecoms & postal services / NCA



Fees for FM broadcasting frequency	per year	910,000	Telecoms & postal services / NCA
Fees for study evaluation for services		210,000	Telecoms & postal services / NCA
License fees for technical support Category 1 AA		4,200,000	Telecoms & postal services / NCA
License fees for technical support Category 1 AB		1,400,000	Telecoms & postal services / NCA
License fees for technical support Category 2		980,000	Telecoms & postal services / NCA
License fees for technical support Category 3		420,000	Telecoms & postal services / NCA
Fees for study evaluation for automatic tracking service public network		70,000	Telecoms & postal services / NCA
Fees for study evaluation for automatic tracking service private network		14,000	Telecoms & postal services / NCA
Radio amateurs portable set		700	Telecoms & postal services / NCA
Radio amateurs station or set		2,800	Telecoms & postal services / NCA
Radio amateurs one-channel repeater		2,800	Telecoms & postal services / NCA
Radio amateurs frequencies for technical and scientific research	per set or band	1,400	Telecoms & postal services / NCA
Long range portable set		700	Telecoms & postal services / NCA
Long range station or set		2,800	Telecoms & postal services / NCA
Long range one-channel repeater		2,800	Telecoms & postal services / NCA
Short range VHF equipment		7,000	Telecoms & postal services / NCA
Short range VHF equipment 25W or less		4,200	Telecoms & postal services / NCA
Short range one-channel repeater		14,000	Telecoms & postal services / NCA
Short range multi-channel repeater, per additional channel		3,500	Telecoms & postal services / NCA
Short range VHF additional channel		7,000	Telecoms & postal services / NCA
Short range Studio to transmitter link STL		70,000	Telecoms & postal services / NCA
Band license administrative fees in high population density areas		700,000	Telecoms & postal services / NCA

Band license administrative fees in medium population density areas		350,000	Telecoms & postal services / NCA
Band license administrative fees in rural areas		140,000	Telecoms & postal services / NCA
Band license administrative fees per 25 KHz in band less than 500 MHz		7,000	Telecoms & postal services / NCA
Band license administrative fees per 25 KHz in band 500 MHz - 1 GHz		4,200	Telecoms & postal services / NCA
Band license administrative fees per 25 KHz in band 1 GHz - 2 GHz		2,100	Telecoms & postal services / NCA
Band license administrative fees per 25 KHz in band 2 GHz - 5 GHz		2,240	Telecoms & postal services / NCA
Band license administrative fees per 25 KHz in band 5 GHz and more		1,960	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: wireless telephone set less than 500m range		210	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: wireless telephone set 500m - 5km		350	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: wireless telephone set for 5km - 30km		700	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: wireless telephone set for 30km - 100km		1,050	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: normal telephone set		14	Telecoms & postal services / NCA

Entry release fees for terminal and customer premises equipment for non-licensees: telephone set with memory		28	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: telephone set, multipurpose		70	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: Cellular telephone set		140	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: fax machine		350	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: exchange 2-10 lines		350	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: exchange 11-20 lines		560	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: 21-40 lines		980	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: 41-80 lines		2,100	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: 81-150 lines		28,000	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: 151-200 lines		35,000	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: 201-250		42,000	Telecoms & postal services / NCA



lines			
Entry release fees for terminal and customer premises equipment for non-licensees: 251-300 lines		49,000	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: more than 300 lines		70,000	Telecoms & postal services / NCA
Entry release fees for terminal and customer premises equipment for non-licensees: IP exchange		21,000	Telecoms & postal services / NCA
Preliminary advance payment for public post operator	by license agreement		Telecoms & postal services / NCA
License fees annual renewal for public post operator	annual renewal		Telecoms & postal services / NCA
Annual license and renewal fees for national and international express mail service		210,000	Telecoms & postal services / NCA
Annual license and renewal fees for national express mail service only		350,000	Telecoms & postal services / NCA

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, I, Gen. Salva Kiir Mayardit, President of the Republic of South Sudan, hereby Assent to the Financial Act, 2016/2017 and sign it into law.

Signed in Juba this 20th day of the month of DEC in the year 2016.



Gen. Salva Kiir Mayardit
President,
Republic of South Sudan
RSS - Juba.

