

**(RSS)**



## Director General of Taxation

1 March 2012

**TO:** All NGO's and Other Businesses

**SUBJECT:** Employee Wage Withholding

It has come to my attention that conflicting information has been received by NGO's and other businesses regarding the requirement for reporting and payment of Personal Income Tax withholding. The Taxation Act of 2009 provides that the National Government/RSS has the responsibility for collection of Personal Income Tax withholding. That authority has not been delegated to any of the individual states.

Any NGO, or other business, that has employees in Juba, or any state of RSS, is required to withhold national income taxes from the wages paid to employees in accordance with the rates and provisions of the Taxation Act of 2009. Returns reporting taxes withheld from employees are to be submitted to the Directorate of Taxation by the 15<sup>th</sup> of the month following the month in which the wages were paid. All NGO's, and other businesses, will pay their taxes directly into the Directorate of Taxation/RSS tax account at the Bank of South Sudan, Account Number 6919-1000-0013, no later than the 15<sup>th</sup> day of the month following the month in which the wages were paid.

No payments are to be made directly to any tax office or any person alleging to be an employee of any taxation authority. If your organization has multiple branch operations in the states, your organization only needs to make a single deposit to the Directorate of Taxation's deposit account, Account Number 6919-1000-0013, in the state where you are headquartered.

For your future convenience, we are in the process of establishing an ability to make tax payments through a tax account at commercial banks. However, until that process is implemented, you are to make your tax payments only as prescribed in paragraph 2 of this letter. This letter supersedes any previous instruction you may have received regarding reporting and payment of Personal Income Tax.

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MoFEP/RSS – Juba

Cc: Salvatore Garang Mabiordit  
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