

**MINISTRY OF FINANCE & ECONOMIC PLANNING (MOFEP)**  
Director General of Taxation

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17 July 2012

All NGOs and Private Companies

**Subject: Payment of State and National Taxes to the Directorate of Taxation**

This circular is to instruct all taxpayers on the proper method of payment of national tax and state surcharges (state taxes) collected by the National Directorate of Taxation. The National Directorate of Taxation has been charged with the responsibility of collecting business profits tax, national excise tax, national personal income tax, and sales tax, as well as collecting state income and excise tax surcharge on behalf of the states. Taxes to be collected by the national Directorate of Taxation include:

- Business Profits Tax
- Sales Tax
- Monthly withholding tax on employee wages, salaries, and benefits for both the national and state governments<sup>1</sup>
- Monthly withholding tax on dividends, interest, rents, and royalties for both the national and state governments<sup>1</sup>
- Excise tax on domestically produced goods subject to excise tax and services that are subject to excise tax for both the national and state governments<sup>1</sup>
- Annual Personal Income Tax for sole proprietors, including both national and state tax amounts<sup>1</sup>

National Customs Service will collect the following taxes at the border on behalf of the national Directorate of Taxation:

- Excise tax on those imported goods that are subject to excise tax for both the national and state governments<sup>1</sup>
- Sales tax on those imported goods that are subject to sales tax
- Income tax on those imported goods that are subject to advanced income tax on imported goods

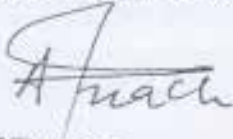
<sup>1</sup> The state tax is in the form of a surcharge which is based on the amount of national tax computed in accordance with the provisions of the Taxation Act of 2009. At the present time, the surcharge is determined by multiplying the national tax by 30%.

The national Directorate of Taxation is responsible for administering and collecting the state *income tax on behalf of the states. Payment of state income tax is to be made to the national* Directorate of Taxation at the same time as payment is made of the national income tax.

In this example, Taxpayer A will make a total payment of SSP 2,938 split as follows:

- 2,259 SSP of the total payment is for the National Government;
- 265 SSP is for Central Equatoria;
- 226 SSP is for Lakes State; and
- 188 SSP is for Warrap State.

If making a payment *in cash* at the Bank of South Sudan, SSP 2,259 has to be deposited into the national tax account 6919-1000-013 and each separate state amount has to be deposited to the respective state tax account at the bank.

  
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Directorate of Taxation  
MoFEP/RSS – Juba



cc: Deputy Minister for Finance, MoFEP  
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