

# THE REPUBLIC OF SOUTH SUDAN(RSS)



## MINISTRY OF FINANCE & PLANNING (MoFP) NATIONAL DIRECTORATE OF TAXATION DIRECTOR GENERAL OF TAXATION

To: All NGOs and Multinational Companies

Date: 20/04/2017

Subject: Payment of PIT withholding

This is a reminder to all NGOs and private corporations on issues related to implementation of provisions in Taxation Act- 2009, Amended, in addition to the Circular dated 03/05/2013 for the operationalization of Amendment Act-2012.

Pursuant to Section (57), sub-section (2) (b) on exemption of wages and salaries of foreign representatives, foreign officials, foreign employees of international Governmental organizations, employees of foreign donor agencies or their contractors, grantees carrying out humanitarian aid, whereby provided by an Agreement with Government of South Sudan.

With this respect some international Non- Governmental organizations and multinational corporations assigned foreign employees and they are not paying withholding tax on their wages and salaries on assumption that international staff are exempted by law, but that is not true, except staff of International Governmental Organizations who are covered by cooperation agreements and staff of UN Specialized Agencies.

Therefore, all NGOs and corporations are directed to withhold taxes according to section (92) of Taxation Act 2009, any failure by withholding agents (NGOs or any Legal entity registered under section (17) of Tax Laws), to withhold tax will be liable to pay the tax not withheld as well as respective penalties and interest as per section (39) of Taxation Act 2009.

These provisions of the law quoted here are not meant to cause inconvenience to your operations, but to keep you alert of your tax obligations.

In case of any inquiry as per the above please visit Directorate of Taxation Headquarters Hai-Malakia Lukak Building, Juba.

Malou Pout Thoot

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