

# Republic of South Sudan (RSS)



## NATIONAL REVENUE AUTHORITY (NRA)

CIRCULAR NO. NRA/SS/J/CG-05/12/18

**Subject: Withholding Tax Administration**

This Circular is to provide broad administrative directives on above subject in accordance with **Sections 17, 92, 94 and 95 of the Taxation Act, 2009 as amended in 2016.**

The National Revenue Authority wishes to inform all National and International Non-Governmental Organizations that, wages and salaries of the following categories of staff are not exempted from tax in accordance with **Section 57 of the Taxation Act, 2009 as amended in 2016.**

1. International Staff
2. National Staff

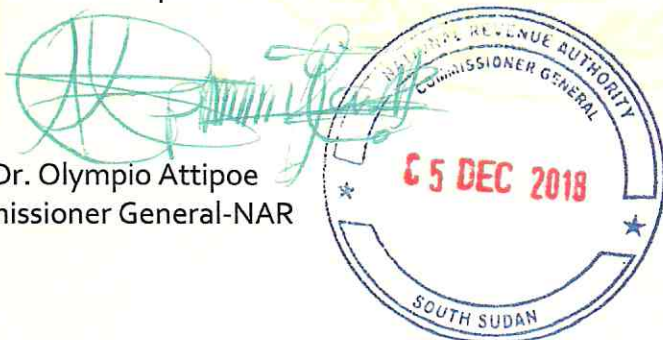
Furthermore, in accordance with **Section 92 of the Taxation Act, 2009 as amended in 2016**, all International Consultants who are non-resident persons are under obligation to pay tax on their fees. It is however, the obligation of their employers to withhold the taxes and remit into the National Revenue Authority accounts.

The International Non-Governmental Organizations by a copy of this Circular are directed to make full disclosure of all international staff employment records for the years, 2016, 2017 and 2018. This information should be submitted to the office of the Commissioner General on or before 15<sup>th</sup> January 2019.

Effective January 2019, the National Revenue Authority will strictly apply **Sections 36 and 37 of the Taxation Act, 2009 as amended in 2016** to impose penalty and interest on late payment of tax due.

All International Non-Governmental Organisation are strongly advised to adhere to these directives and cooperate with the National Revenue Authority.

Hon. Dr. Olypio Attipoe  
Commissioner General-NAR



CC:

Hon. Minister of Finance and Planning

Hon. Minister, MoFP

Hon. Deputy Minister, MoFP

1<sup>st</sup> Undersecretary MoFP

Undersecretary of Planning MoFP

Hon. Deputy Commissioner General-NRA

Ag. Commissioner Domestic Tax Revenue Division-NRA

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