

# Republic of South Sudan (RSS)



## NATIONAL REVENUE AUTHORITY (NRA)

PRESS RELEASE

9<sup>th</sup> May 2019

### Subject: Tax Exemptions Procedures

The National Revenue Authority wishes to inform the general public that, the Authority has taken over the responsibility of granting Tax Exemptions of all forms in according with **section 6 (f) of the National Revenue Authority Act, 2016** which mandated the National Revenue Authority to "implement agreements and MOUs related to revenue administration programs between the GRSS, regional and International organization, and memoranda on matters relating to imports or exports exemptions, trade facilitation and other related issues"


The new changes take effective from Thursday 9<sup>th</sup> May 2019 and the processing of the exemption will follow the following procedures:

- The application letter for Tax Exemptions with all relevant document should be submitted to Customs Division Exemption Unit.
- The advisor for Exemption will evaluate the application and write he/her opinion
- The Director General Custom Division will make a recommendation on the application
- The Tariff Unit will compute the tax liability to be exempted
- The documents will then be forwarded to the office of the Commissioner General for final determination.

In addition to the relevant documentation, the following important information will be required for qualification for Tax Exemptions:

- Evidence of payment of withholding tax on employee's salary.
- Evidence of submission of accurate and transparent records on taxable incomes of employees in accordance with **section 92 of the Taxation Act, 2009 as amended in 2016**.

The Authority wish to advice all organizations that, in order to enhance timely processing of exemption application and to avoid delay of Cargoes at the Borders, the Agent are advised to start the process before the Cargoes are dispatched from the Country of Origin.

  
Hon. Dr. Olympio Attipoe  
Commissioner General  
South Sudan Revenue Authority

