

Republic of South Sudan (RSS)



NATIONAL REVENUE AUTHORITY (NRA)

Our Ref: SSD/NRA/J/CG/05/19/02

Hon. Chairperson
Relief and Rehabilitation Commission
Juba – South Sudan

Date: 6th May 2019

Subject: PIT Payment by Non-Fixed Term Staff of UN Entities and Submission of Procurement Plan

Hon.

The office of the Commissioner General of South Sudan National Revenue Authority present its compliments and would like to refer to our last meeting in relation to above subject.

The National Revenue Authority is adhering strictly to the **Council of Minister Resolution No 33/2018** passed in their Regular Meeting held on **Friday, 9th November 2018** reinforces the mandate of the National Revenue Authority as the sole agent of Government responsible for Tax and Non-Tax revenue in the country, in accordance with section 3(3)(4) of the National Revenue Authority Act, 2016.

Furthermore, in accordance with section 6 (f) of the National Revenue Act, 2016, implementation of agreements and MOUs related to revenue administration programs between the GRS regional and International organisations, and memoranda on matters relating to imports and exports exemptions, trade facilitation and other related issues are the sole responsibility of the NRA.

In addition, in accordance with section **92 of the Taxation Act, 2009** as amended in 2016, employers are under obligation to either withhold taxes from the salaries of their employees and remit to NRA or provide transparent and accurate information on their employees' salaries to the NRA for tax purpose.

All Non-Governmental Organizations, Humanitarian Organizations, UN Agencies and UN Mission were informed last year to submit their procurement plans to enable NRA streamline exemption regime. Unfortunately, the NRA did not receive single procurement plan from any of the organisations.

- e. Under special circumstances based on matters of law and international best practice, the Commissioner General reserve the right to reject any positive recommendation or revoke any negative recommendation.

The office of the Commissioner General is developing a comprehensive **Practice Notes** in accordance with Taxation Act, 2009 as amended in 2016 to achieve consistency in the administration of the Tax Act and to provide guidance to the persons affected by the Act. This will also serve as sensitization material for staffs of the National Revenue Authority. This will including among others additional mandatory documents that will required from any applicant to qualify for exemption.

These measures are aimed at sanitizing the exemption regime to make it more transparent and free from abuses, and to protect Government revenues.

All staffs are kindly reminded to take note of the new changes and adhere strictly to this directive.

The general public will be duly informed on this new changes.


Hon. Dr. Olympio Attipoe
Commissioner General-NAR



Cc:

Hon. Minister, MoFP

Hon. Deputy Minister, MoFP

1st Undersecretary of Finance, MoFP

Undersecretary of Planning, MoFP

Economic Intelligent Division (ISB)

File