

Republic of South Sudan (RSS)



NATIONAL REVENUE AUTHORITY (NRA)

CIRCULAR NO. SSD/NRA/J/CG-5/19/11

To: All Non- Governmental Organisations

Subject: Suspension of Withholding Tax on Pension Fund/Social Insurance Fund

The Commissioner General of the National Revenue Authority wishes to inform the general public particularly National and International Non-Governmental Organisations that, Pursuant to section 27 of the Taxation Act, 2009 subject to term and conditions set out in section 27 (2) of the Taxation Act, 2009 as amended in 2016, I hereby issue a General Ruling as follows:

- a. That withholding tax on Pension Fund/Social Insurance Fund has been suspended indefinitely.
- b. that all organization should pay accumulated Pension Funds to eligible employees without tax element.

This Ruling is to authorize all organizations to pay Social Insurance Fund to the affected employees.

This decision was arrived at after consultation with the officials of the Ministry of Labour, Public Service & Human Resource Development.

Hon. Dr. Olympio Attipoe
Commissioner General-NAR



Cc:

Hon. Minister, MoFP
Hon. Minister, MLPS&HRD
Deputy Minister, MoFP
Hon. Deputy Minister, MLPS &HRD
Undersecretary for Labour and Industrial Relations MLPS&HRD